

19	*b0793/2.6* 542. Page 763, line 23: after that line insert:
20	*b0793/2.6* "Section 1582mp. 60.62 (2) of the statutes is amended to read
21	60.62 (2) If the county in which the town is located has enacted a zoning
22	ordinance under s. 59.69, the exercise of the authority under sub. (1) is subject to
23	approval by the town meeting or by a referendum vote of the electors of the town to
24	be held at the time of any regular or special election in accordance with s. 8.065.".
1	*b0796/1.4* 543. Page 763, line 23: after that line insert:
2	*b0796/1.4* "Section 1582m. 60.47(1)(a) of the statutes is renumbered 60.47
3	(1) (am).
4	*b0796/1.4* Section 1582n. 60.47 (1) (ae) of the statutes is created to read:
5	60.47 (1) (ae) "Labor organization" has the meaning given in s. 5.02 (8m).
6	*b0796/1.4* Section 1582o. 60.47 (5m) of the statutes is created to read:
7	60.47 (5m) Contracts with labor organizations. (a) The town board shall
8	ensure that the specifications for bids and contracts for construction projects entered
9	into under this section do not do any of the following:
10	1. Require any bidder, contractor or subcontractor to enter into or to adhere to
11	an agreement with any labor organization concerning services to be performed in
12	relation to the project or a related project.
13	2. Discriminate against any bidder, contractor or subcontractor for refusing to
14	enter into or continue to adhere to an agreement with any labor organization
15	concerning services to be performed in relation to the project or a related project.
16	3. Require any bidder, contractor or subcontractor to enter into, continue to
17	adhere to or enforce any agreement that requires its employes, as a condition of
18	employment, to do any of the following:

a.	Become	members	of o	r become	affiliated	with	a labor	organizatio	n.

- b. Make payments to a labor organization, without the authorization of the employes, exceeding the employes' proportionate share of the cost of collective bargaining, contract administration and grievance adjustment.
- (b) Any taxpayer of this state or any other person who enters into contracts or subcontracts for building construction services may bring an action to require compliance with par. (a). If that person prevails in his or her action, the court shall award to that person reasonable actual attorney fees in addition to other costs allowed to prevailing parties under ch. 814.".

\*b0903/1.1\* **544.** Page 763, line 23: after that line insert:

\*b0903/1.1\* "Section 1582k. 60.50 (2m) of the statutes is created to read:

60.50 (2m) Sewerage system use. Approve or disapprove any connection with or use of the town sewerage system, as defined in s. 60.70 (6), by any property owner whose property is connected to a working private sewage system, as defined in s. 145.01 (12).".

\*b1141/2.9\* 545. Page 763, line 23: after that line insert:

\*b1141/2.9\* "Section 1581m. 59.70 (2) (L) of the statutes is amended to read: 59.70 (2) (L) Appropriate funds and levy taxes to provide funds for acquisition or lease of sites, easements, necessary facilities and equipment and for all other costs required for the solid waste management system except that no municipality which operates its own solid waste management program under s. 287.09 (2) (a) or waste collection and disposal facility, or property therein, shall be subject to any tax levied hereunder to cover the capital and operating costs of these functions. Such

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appropriations may be treated as a revolving capital fund to be reimbursed from proceeds of the system.".

\*b1246/3.1\* 546. Page 763, line 23: after that line insert:

\*b1246/3.1\* "Section 1580m. 59.84 (2) (em) of the statutes is created to read: 59.84 (2) (em) Light rail transit systems; construction prohibition. No person may construct a light rail transit system in Milwaukee County unless the board first authorizes the development of the applicable light rail transit system by resolution and the resolution is ratified in a referendum of the electors of Milwaukee County. The referendum is valid only if the vote is taken at the next general election, as defined in s. 5.02 (5), after the adoption of the resolution."

\*b0699/2.3\* 547. Page 764, line 25: after that line insert:

\*b0699/2.3\* "Section 1585Lm. 61.55 (title) of the statutes is amended to read:

61.55 (title) Contracts involving over \$10,000 \$30,000; how let;

exception ndesign thuild.

\*b0699/2.3\* Section 1585m. 61.55 of the statutes is renumbered 61.55 (1) and

9 amended to read:

61.55 (All Except as provided in sub. (2), all contracts for public construction, in any such village, exceeding \$10,000 \$30,000, shall be let by the village board to the lowest responsible bidder in accordance with s. 66.29 insofar as said section may be applicable. If the estimated cost of any public construction exceeds \$5,000, but is not greater than \$10,000 \$30,000, the village board shall give a class 1 notice, under ch. 985, of the proposed construction before the contract for the construction is executed. This provision does not apply to public construction if the materials for such a project are donated or if the labor for such a project is provided by volunteers.

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and this provision and s. 281.41 are not mandatory for the repair and reconstruction of public facilities when damage or threatened damage thereto creates an emergency, as determined by resolution of the village board, in which the public health or welfare of the village is endangered. Whenever the village board by majority vote at a regular or special meeting declares that an emergency no longer exists, this exemption no longer applies.

\*b0699/2.3\* Section 1585mc. 61.55 (2) of the statutes is created to read:

61.55 (2) (Any contract for public construction under sub. (1), the estimated cost of which exceeds \$500,000, may be let using the design-build construction process, as defined in s. 59.52 (29) (c) 1. Section 59.52 (29) (d) and (e), as it applies to counties, applies to villages.

\*b0699/2.3\* Section 1587s. 62.03 (1) of the statutes is amended to read:

62.03 (1) This subchapter, except ss. 62.071, 62.08 (1), 62.09 (1) (e) and (11) (j) and (k), 62.15 (1m) (b), 62.175 and 62.23 (7) (em) and (he), does not apply to 1st class cities under special charter.

\*b0699/2.3\* Section 1588c. 62.15 (1) of the statutes is amended to read:

62.15 (1) Contracts; how let <u>exception for donated materials and labor</u>. All Except as provided in sub. (1m), all public construction, the estimated cost of which exceeds \$10,000 \$30,000, shall be let by contract to the lowest responsible bidder; all other public construction shall be let as the council may direct. If the estimated cost of any public construction exceeds \$5,000 but is not greater than \$10,000 \$30,000, the board of public works shall give a class 1 notice, under ch. 985, of the proposed construction before the contract for the construction is executed. This provision does not apply to public construction if the materials for such a project are donated or if the labor for such a project is provided by volunteers. The council may also by a vote

of three-fourths of all the members-elect provide by ordinance that any class of public construction or any part thereof may be done directly by the city without submitting the same for bids.

\*b0699/2.3\* Section 1588d. 62.15 (1m) of the statutes is created to read:

- 62.15 (1m) Design-build contracts. (a) Any contract for public construction under sub. (1), the estimated cost of which exceeds \$500,000, may be let using the design-build construction process, as defined in s. 59.52 (29) (c) 1. Section 59.52 (29) (d) and (e), as it applies to counties, applies to cities.
- (b) Any contract for public construction, the estimated cost of which exceeds \$500,000, let by a 1st class city may be let using the design-build construction process, as defined in s. 59.52 (29) (c) 1. Section 59.52 (29) (d) and (e), as it applies to counties, applies to 1st class cities.".

\*b0793/2.7\* **548.** Page 764, line 25: after that line insert:

\*b0793/2.7\* "Section 1585m. 60.74 (5) (b) of the statutes is amended to read: 60.74 (5) (b) A petition conforming to the requirements of s. 8.40 signed by qualified electors of the district equal to at least 20% of the vote cast for governor in the district at the last gubernatorial election, requesting a change to appointment of commissioners, may be submitted to the town board, subject to sub. (5m) (a). Upon receipt of the petition, the town board shall submit the question to a referendum at the next regular spring election or general election, or shall call a special election for that purpose authorized under s. 8.065 (2) or an election authorized under s. 8.065 (3) to be held not sooner than 45 days after receipt of the petition. The inspectors shall count the votes and submit a statement of the results to the commission. The

commission shall canvass the results of the election and certify the results to the town board which has authority to appoint commissioners.

\*b0793/2.7\* Section 1587m. 61.187 (1) of the statutes is amended to read:

61.187 (1) PROCEDURE. Whenever a petition conforming to the requirements of s. 8.40, signed by at least one—third as many electors of any village as voted for village officers at the next preceding election therefor, shall be presented to the village board praying for dissolution of the village corporation, such board shall submit to the electors of such village, for determination by ballot in substantially the manner provided by ss. 5.64 (2) and 10.02, at a general election or at a special election ealled by them for that purpose the next election authorized under s. 8.065 (2) or an election authorized under s. 8.065 (3) to be held not sooner than 45 days after presentation of the petition, the question whether or not such village corporation shall be dissolved.

\*b0793/2.7\* Section 1587o. 61.46 (1) of the statutes is amended to read:

61.46 (1) GENERAL; LIMITATION. The village board shall, on or before December 15 in each year, by resolution to be entered of record, determine the amount of corporation taxes to be levied and assessed on the taxable property in such village for the current year. Before levying any tax for any specified purpose, exceeding one percent of the assessed valuation aforesaid, the village board shall, and in all other cases may in its discretion, submit the question of levying the same to the village electors at any general or special the next election authorized under s. 8.065 (2) or an election authorized under s. 8.065 (3) to be held no sooner than 45 days after submission by giving 10 days' notice thereof prior to such election by publication in a newspaper published in the village, if any, and if there is none, then by posting

notices in 3 public places in said village, setting forth in such notices the object and purposes for which such taxes are to be raised and the amount of the proposed tax.

\*b0793/2.7\* Section 1587q. 62.09 (1) (a) of the statutes is amended to read: 62.09 (1) (a) The officers shall be a mayor, treasurer, clerk, comptroller, attorney, engineer, one or more assessors unless the city is assessed by a county assessor under s. 70.99, one or more constables as determined by the common council, a local health officer, as defined in s. 250.01 (5), or local board of health, as defined in s. 250.01 (3), street commissioner, board of police and fire commissioners except in cities where not applicable, chief of police, chief of the fire department, board of public works, 2 alderpersons from each aldermanic district, and such other officers or boards as are created by law or by the council. If one alderperson from each aldermanic district is provided under s. 66.018 (1), the council may, by ordinance adopted by a two-thirds vote of all its members and approved by the electors at a general or special any election authorized under s. 8.065, provide that there shall be 2 alderpersons from each aldermanic district.".

\*b0796/1.5\* **549.** Page 764, line 25: after that line insert:

\*b0796/1.5\* "Section 1589m. 61.55 (title) of the statutes is created to read:

## 61.55 (title) Public contracts and competitive bidding.

\*b0796/1.5\* Section 1589n. 61.55 of the statutes is renumbered 61.55 (2) and amended to read:

61.55 (2) Contracts involving over \$10,000; how let, exception. All contracts for public construction, in any such village, exceeding \$10,000, shall be let by the village board to the lowest responsible bidder in accordance with s. 66.29 insofar as said that section may be applicable. If the estimated cost of any public construction

exceeds \$5,000, but is not greater than \$10,000, the village board shall give a class 1 notice, under ch. 985, of the proposed construction before the contract for the construction is executed. This provision and s. 281.41 are not mandatory for the repair and reconstruction of public facilities when damage or threatened damage thereto creates an emergency, as determined by resolution of the village board, in which the public health or welfare of the village is endangered. Whenever the village board by majority vote at a regular or special meeting declares that an emergency no longer exists, this exemption no longer applies.

\*b0796/1.5\* Section 15890. 61.55 (1) of the statutes is created to read:

61.55 (1) Definition. In this section "labor organization" has the meaning given in s. 5.02 (8m).

\*b0796/1.5\* Section 1589p. 61.55 (3) of the statutes is created to read:

- 61.55 (3) Contracts with labor organizations. (a) The village board shall ensure that the specifications for bids and contracts for construction projects entered into under this section do not do any of the following:
- 1. Require any bidder, contractor or subcontractor to enter into or to adhere to an agreement with any labor organization concerning services to be performed in relation to the project or a related project.
- 2. Discriminate against any bidder, contractor or subcontractor for refusing to enter into or continue to adhere to an agreement with any labor organization concerning services to be performed in relation to the project or a related project.
- 3. Require any bidder, contractor or subcontractor to enter into, continue to adhere to or enforce any agreement that requires its employes, as a condition of employment, to do any of the following:
  - a. Become members of or become affiliated with a labor organization.

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- b. Make payments to a labor organization, without the authorization of the 18 employes, exceeding the employes' proportionate share of the cost of collective 19 bargaining, contract administration and grievance adjustment. 20 (b) Any taxpayer of this state or any other person who enters into contracts or 21 subcontracts for building construction services may bring an action to require 22 compliance with par. (a). If that person prevails in his or her action, the court shall 23 award to that person reasonable actual attorney fees in addition to other costs 24 allowed to prevailing parties under ch. 814. 25 \*b0796/1.5\* Section 1589q. 62.15 (1e) of the statutes is created to read: 1 62.15 (1e) Definition. In this section "labor organization" has the meaning 2 given in s. 5.02 (8m). 3 \*b0796/1.5\* Section 1589r. 62.15 (15) of the statutes is created to read: 4 62.15 (15) CONTRACTS WITH LABOR ORGANIZATIONS. (a) The common council shall 5 ensure that the specifications for bids and contracts for construction projects entered 6 into under this section do not do any of the following: 7 1. Require any bidder, contractor or subcontractor to enter into or to adhere to 8 an agreement with any labor organization concerning services to be performed in 9 relation to the project or a related project. 10 2. Discriminate against any bidder, contractor or subcontractor for refusing to 11 enter into or continue to adhere to an agreement with any labor organization 12 concerning services to be performed in relation to the project or a related project. 13 3. Require any bidder, contractor or subcontractor to enter into, continue to 14
  - 3. Require any bidder, contractor or subcontractor to enter into, continue to adhere to or enforce any agreement that requires its employes, as a condition of employment, to do any of the following:
    - a. Become members of or become affiliated with a labor organization.

- b. Make payments to a labor organization, without the authorization of the employes, exceeding the employes' proportionate share of the cost of collective bargaining, contract administration and grievance adjustment.
- (b) Any taxpayer of this state or any other person who enters into contracts or subcontracts for building construction services may bring an action to require compliance with par. (a). If that person prevails in his or her action, the court shall award to that person reasonable actual attorney fees in addition to other costs allowed to prevailing parties under ch. 814.".

\*b0903/1.2\* **550.** Page 764, line 25: after that line insert:

\*b0903/1.2\* "Section 1583s. 60.726 (2) of the statutes is amended to read:

system, as defined in s. 145.01 (12), that conforms with the state plumbing code, before a town sanitary district that encompasses that property came into existence, that property shall may be included in the town sanitary district. If the private sewage system was installed on or after 10 years before May 14, 1992, and if the property owner provides the town sanitary district with any information about the cost of the private sewage system required by the district, the town sanitary district, when the district issues any assessment or charges or imposes property taxes to construct a sewage service system, shall pay or credit the property owner an amount equal to 10% of the cost of the private sewage system, less any grants or aids received by the property owner for construction of the private sewage system, multiplied by the number of years of remaining life of the private sewage system is equal to 10 minus the number of years that the private sewage system has been in operation.

\*b0903/1.2\* Section 1583v. 60.77 (5) (L) of the statutes is created to read:

60.77 (5) (L) Approve or disapprove any connection with or use of the sewerage system by any property owner whose property is connected to a working private sewage system, as defined in s. 145.01 (12).

\*b0903/1.2\* Section 1588m. 62.175 (1) of the statutes is amended to read:

62.175 (1) First class cities may construct and extend the sewer and water system into the adjoining towns, subject to s. 66.916. The extensions shall be made without expense to the cities. The rates to be charged for water to consumers beyond the corporate limits of the city shall be fixed by the common council of the city upon the recommendation of the city's board of public works. First class cities may approve or disapprove any connection with or use of the sewer and water system by any property owner whose property is connected to a working private sewage system, as defined in s. 145.01 (12).

\*b0903/1.2\* Section 1588p. 62.18 (1) of the statutes is amended to read:

62.18 (1) Cities MAY CONSTRUCT. Cities shall have power to construct systems of sewerage, including a sewage disposal plant and all other appurtenances thereto, to make additions, alterations and repairs to such systems and plants, and when necessary abandon any existing system and build a new system, and to provide for the payment of the same by the city, by sewerage districts or by abutting property owners or by any combination of these methods. Cities may approve or disapprove any connection with or use of the sewerage system by any property owner whose property is connected to a working private sewage system, as defined in s. 145.01 (12). Whenever the council shall determine to lay sewers or provide sewerage in any portion of the city it shall so order by resolution which shall describe with reasonable particularity the district to be sewered. Whenever the territory of any city of this

state shall be adjacent to or border on the territory of any other state, such city shall have power to build or construct a sewage disposal plant in such adjacent state, either alone for its sole use or jointly with some city or municipality in such adjacent state for their joint use on terms to be agreed upon by such municipalities. And if either city or municipality shall build or construct a sewage disposal plant, the city in this state may contract with the other city or municipality for its joint use on terms to be agreed upon.".

\*b0759/1.2\* 551. Page 768, line 15: after that line insert:

\*b0759/1.2\* "Section 1591k. 62.231 (6m) of the statutes is created to read:

62.231 (6m) Certain amendments to ordinances. For an amendment to an ordinance enacted under this section that affects an activity that meets all of the requirements under s. 281.165 (1) to (5), the department of natural resources may not proceed under sub. (6), or otherwise review the amendment, to determine whether the ordinance, as amended, fails to meet reasonable minimum standards.".

\*b0980/1.18\* **552.** Page 768, line 25: delete the material beginning with that line and ending with page 777, line 19.

\*b0793/2.8\* 553. Page 768, line 24: after that line insert:

\*b0793/2.8\* "Section 1592m. 64.03 (1) of the statutes is amended to read:

64.03 (1) Every ordinance or resolution for the adoption of ss. 64.01 to 64.15, and every petition for a special election referendum on the same, shall state the number of members of which the council herein provided for shall be composed, the term of office of its members, which term shall not exceed 2 years, whether they shall be nominated and elected from aldermanic districts or from the city at large, and the compensation, if any, which they shall receive.

\*b0793/2.8\* Section 1592n. 64.39 (3) of the statutes is amended to read:

64.39 (3) Upon filing such petition, the mayor shall, by proclamation, submit the questions prescribed in sub. (1) at a special the next election specified in s. 8.065 (2) or an election authorized under s. 8.065 (3) to be held at a time specified therein and within 2 months not sooner than 45 days after such petition is filed. The election upon such question shall be conducted, the vote canvassed, and the result declared in the same manner as provided by law for other city elections.

\*b0793/2.8\* Section 1592r. 66.01 (8) of the statutes is amended to read:

approved by a vote of the electors shall control and prevail over any prior or subsequent act of the legislative body of the city or village. Whenever the electors of any city or village by a majority vote have adopted or determined to continue to operate under either ch. 62 or 64, or have determined the method of selection of members of the governing board, the question shall not again be submitted to the electors, nor action taken thereon within a period of 2 years. Any election to change or amend the charter of any city or village, other than a special an election as provided in called under s. 9.20 (4), shall be held at the time provided by statute for holding the spring election."

\*b0793/2.9\* 554. Page 778, line 5: after that line insert:

\*b0793/2.9\* "Section 1608c. 66.059 (2m) (b) of the statutes is amended to read:

66.059 (2m) (b) If a referendum is to be held on a resolution, the municipal governing body shall direct the municipal clerk to call a special election for the purpose of submitting submit the resolution to the electors for approval of the

electors at a referendum on approval or rejection. In lieu of a special election, the municipal governing body may specify that the election be held at the next succeeding spring primary or election or September primary or general election called in accordance with s. 8.065.

\*b0793/2.9\* Section 1608d. 66.061 (1) (c) of the statutes is amended to read: 66.061 (1) (c) No such ordinance shall be operative until 60 days after passage and publication unless sooner approved by a referendum. Within that time electors equal in number to 20 per cent of those voting at the last regular municipal election, may demand a referendum. The demand shall be in writing and filed with the clerk. Each signer shall state his or her occupation and residence and signatures shall be verified by the affidavit of an elector. The referendum shall be held at the next regular municipal election, or at a special election within 90 days of the authorized under s. 8.065 (2) or an election authorized under s. 8.065 (3) to be held not sooner than 45 days after filing of the demand, and the ordinance shall not be effective unless approved by a majority of the votes cast thereon. This paragraph shall not apply to extensions by a utility previously franchised by the village or city.

\*b0793/2.9\* Section 1608e. 66.075 (5) of the statutes is amended to read:

66.075 (5) The provisions of this section shall apply only to such counties, cities, villages and towns as shall have adopted the same at any general or municipal election at which the question of the establishment of such county or municipal slaughterhouse shall have been submitted to the voters of such county, city, village or town. Such question shall, upon the filing of a petition conforming to the requirements of s. 8.40 by electors of such county, city, village or town equal in number to at least 10% of all the votes cast in such county, city, village or town for governor at the last preceding general election, be submitted to the electors of such

county, city, village or town at the next ensuing election <u>authorized under s. 8.065 (2)</u> or an election <u>authorized under s. 8.065 (3)</u> to be held not sooner than 45 days after <u>filing of the petition</u>, and if a majority of votes cast shall be in favor of the establishment of such slaughterhouse, the provisions of this section shall apply to such county, city, village or town."

\*b0766/1.1\* 555. Page 779, line 6: after that line insert:

\*b0766/1.1\* "Section 1608p. 66.085 (2) of the statutes is amended to read:

66.085 (2) Interference prohibited. The owner or manager of a multiunit dwelling under common ownership, control or management or of a mobile home park or the association or board of directors of a condominium may not prevent a cable operator from providing cable service to a subscriber who is a resident of the multiunit dwelling, mobile home park or of the condominium or interfere with a cable operator providing cable service to a subscriber who is a resident of the multiunit dwelling, mobile home park or of the condominium.".

\*b0699/2.4\* **556.** Page 785, line 13: after that line insert:

\*b0699/2.4\* "Section 1617p. 66.24 (5) (d) of the statutes is amended to read: 66.24 (5) (d) *Bids*. Whenever plans and specifications for any facilities have been completed and approved by the commission and by any other agency which must approve the plans and specifications, and the commission has determined to proceed with the work of the construction thereof, it shall advertise by a class 2 notice under ch. 985, for bids for the construction of the facilities. Contracts for the work shall be let to the lowest responsible bidder, except for contracts awarded under par. (e), or the agency may reject any and all bids and if in its discretion the prices quoted are unreasonable, the bidders irresponsible or the bids informal, it may readvertise

19	the work or any part of it. All contracts shall be protected by such bonds, penalties
20	and conditions as the district shall require. The commission may itself do any part
21	of any of the works.
22	*b0699/2.4* Section 1617q. 66.24 (5) (e) of the statutes is created to read:
23	66.24 (5) (e) Design-build contracts. Any contract for public construction
24	under this subsection, the estimated cost of which exceeds \$500,000, may be let using
1	the design–build construction process, as defined in s. $59.52(29)(c)1$ . Section $59.52(c)1$
2	(29) (d) and (e), as it applies to counties, applies to districts.".
3	*b0796/1.6* 557. Page 785, line 13: after that line insert:
4	*b0796/1.6* "Section 1617m. 66.20 (3s) of the statutes is created to read:
5	66.20 (3s) "Labor organization" has the meaning given in s. 5.02 (8m).
6	*b0796/1.6* Section 1617p. 66.24 (5m) of the statutes is created to read:
7	66.24 (5m) Contracts with labor organizations. (a) The commission shall
8	ensure that the specifications for bids and contracts for construction projects entered
9	into under sub. (5) do not do any of the following:
10	1. Require any bidder, contractor or subcontractor to enter into or to adhere to
11	an agreement with any labor organization concerning services to be performed in
12	relation to the project or a related project.
13	2. Discriminate against any bidder, contractor or subcontractor for refusing to
14	enter into or continue to adhere to an agreement with any labor organization
15	concerning services to be performed in relation to the project or a related project.
16	3. Require any bidder, contractor or subcontractor to enter into, continue to
17	adhere to or enforce any agreement that requires its employes, as a condition of
18	employment, to do any of the following:

- a. Become members of or become affiliated with a labor organization.
- b. Make payments to a labor organization, without the authorization of the employes, exceeding the employes' proportionate share of the cost of collective bargaining, contract administration and grievance adjustment.
- (b) Any taxpayer of this state or any other person who enters into contracts or subcontracts for building construction services may bring an action to require compliance with par. (a). If that person prevails in his or her action, the court shall award to that person reasonable actual attorney fees in addition to other costs allowed to prevailing parties under ch. 814.".

\*b0903/1.3\* 558. Page 785, line 13: after that line insert:

\*b0903/1.3\* "Section 1617s. 66.24 (3) of the statutes is amended to read:

or municipality in the district to provide for the discharge of its sewage into the district's collection and disposal system, or to connect any sanitary sewerage system with the district's disposal system wherever reasonable opportunity therefor is provided; may regulate the manner in which such connections are made; may require any person or municipality discharging sewage into the system to provide preliminary treatment therefor; may approve or disapprove any connection with or use of the sewerage system by any property owner whose property is connected to a working private sewage system, as defined in s. 145.01(12); may prohibit and impose a penalty for the discharge into the system of any substance which it determines will or may be harmful to the system or any persons operating it; and may, with the prior approval of the department, after hearing upon 30 days' notice to the municipality involved, require any municipality to discontinue the acquisition, improvement or

operation of any facility for disposal of any wastes or material handled by the commission wherever and so far as adequate service is or will be provided by the commission. The commission shall have access to all sewerage records of any municipality in the district and shall require all such municipalities to submit plans of existing systems and proposed extensions of local services or systems. The commission or its employes may enter upon the land in any municipality within the district for the purpose of making surveys or examinations.".

\*b0800/1.1\* **559.** Page 785, line 14: delete lines 14 to 24.

\*b1141/2.10\* 560. Page 786, line 18: after that line insert:

\*b1141/2.10\* "Section 1621m. 66.35 (1) (a) of the statutes is amended to read:

66.35 (1) (a) "Medical waste incinerator" has the meaning given in s. 287.07 (7) (c) 1. cr. (8) (a) 5.".

\*b1109/1.1\* 561. Page 788, line 16: delete lines 16 to 24 and substitute:

"66.431 (5) (a) 4. d. Subject to sub. (5m), the authority of a 1st class city may issue up to \$170,000,000 in bonds to finance capital improvements to implement the report approved under 1999 Wisconsin Act .... (this act), section 9139 (7tw) (b) if the board of school directors of the school district operating under ch. 119 adopts a resolution requesting the authority to do so. Bonds issued under this subd. 4. d. may not have a maturity in excess of 20 years, and may not be issued later than the first day of the 60th month beginning after the effective date of this subd. 4. d. .... [revisor inserts date]. Principal and interest payments on bonds issued under this subd. 4. d. may be paid by the board of school directors of the school district operating under ch. 119. If within 30 days after the adoption of a resolution under this subd. 4. d. a petition conforming to the requirements of s. 8.40, that is signed by a number of

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electors of the city equal to at least 10% of the votes cast in the city for governor at the last general election, is filed in the office of the city clerk demanding that the resolution be submitted to a vote of the electors the resolution may not take effect until it is submitted to a referendum and approved by a majority of the electors. The referendum shall be held at the next regular spring or general election.".

\*b1109/1.2\* 562. Page 793, line 22: after that line insert:

\*b1109/1.2\* "Section 1630dg. 66.431 (14) of the statutes is amended to read: 66.431 (14) Obligations. For the purpose of financially aiding an authority to carry out blight elimination, slum clearance and urban renewal programs and projects, the city in which the authority functions is authorized, without limiting its authority under any other law, to issue and sell general obligation bonds in the manner and in accordance with the provisions of ch. 67, except that, subject to sub. (5)(a) 4. d., no referendum shall be required, and to levy taxes without limitation for the payment thereof, as provided in s. 67.035. The bonds authorized under this subsection shall be fully negotiable and except as provided in this subsection shall not be subject to any other law or charter pertaining to the issuance or sale of bonds.".

\*b0793/2.10\* 563. Page 800, line 2: after that line insert:

\*b0793/2.10\* "Section 1637a. 66.504 (2) of the statutes is amended to read: 66.504 (2) Facilities authorized. A municipality may enter into a joint contract with a nonprofit corporation organized for civic purposes and located in the municipality to construct or otherwise acquire, equip, furnish, operate and maintain a facility to be used for municipal and civic activities if a majority of the voters voting in a referendum at a special election or at a spring primary or election or September

19	primary or general an election authorized under s. 8.065 approve the question of
20	entering into the joint contract.".
21	*b0793/2.11* 564. Page 800, line 12: after that line insert:
22	*b0793/2.11* "Section 1637w. 66.521 (10) (d) of the statutes is amended to
23	read:
1	66.521 (10) (d) The governing body may issue bonds under this section without
2	submitting the proposition to the electors of the municipality for approval unless
3	within 30 days from the date of publication of notice of adoption of the initial
4	resolution for such bonds, a petition conforming to the requirements of s. 8.40, and
5	signed by a number of electors of the municipality equal to not less than $5\%$ of the
6	registered electors of the municipality, or, if there is no registration of electors in the
7	municipality, by $10\%$ of the number of electors of the municipality voting for the office
8	of governor at the last general election as determined under s. 115.01 (13), is filed
9	with the clerk of the municipality requesting a referendum upon the question of the
10	issuance of the bonds. If such a petition is filed, the bonds shall not be issued until
11	approved by a majority of the electors of the municipality voting thereon at a general
12	or special election referendum called in accordance with s. 8.065.".
13	*b1206/2.1* 565. Page 805, line 3: after "subdivision" insert ", except that the
14	first \$3,000 of an impact fee is payable before the building permit may be issued".
15	*b1141/2.11* 566. Page 806, line 9: after that line insert:
16	*b1141/2.11* "Section 1638i. 66.606 of the statutes is repealed.".
17	*b1171/1.3* 567. Page 806, line 12: delete "98.25%" and substitute "97.45%".
18	*b0699/2.5* 568. Page 806, line 20: after that line insert:
19	*b0699/2.5* "Section 1643p. 66.904(2)(a) of the statutes is amended to read:

66.904 (2) (a) Except for a contract awarded under par. (am) and except as
provided in par. (b), all work done and all purchases of supplies and materials by the
commission shall be by contract awarded to the lowest responsible bidder complying
with the invitation to bid, if the work or purchase involves an expenditure of \$7,500
\$30,000 or more. If the commission decides to proceed with construction of any sewer
after plans and specifications for the sewer are completed and approved by the
commission and by the department of natural resources under ch. 281, the
commission shall advertise by a class 2 notice under ch. 985 for construction bids.
All contracts and the awarding of contracts are subject to s. 66.29, except for a
contract awarded under par. (am).
*b0699/2.5* Section 1643q. 66.904 (2) (am) of the statutes is created to read:
66.904 (2) (am) Any contract for public construction under sub. (1), the
estimated cost of which exceeds \$500,000, may be let using the design-build
construction process, as defined in s. 59.52 (29) (c) 1. Section 59.52 (29) (d) and (e),
as it applies to counties, applies to the district.
*b0699/2.5* Section 1643r. 66.904 (2) (e) of the statutes is amended to read:
66.904 (2) (e) Paragraphs (a) to and (b) to (d) do not apply to contracts awarded
under s. 66.905. Paragraph (am) applies to contracts awarded under s. 66.905.".
*b0793/2.12* 569. Page 806, line 20: after that line insert:
*b0793/2.12* "Section 1638n. 66.77 (3) (a) 1. of the statutes is amended to
read:
66.77 (3) (a) 1. If the governing body of a county wishes to exceed the operating
levy rate limit otherwise applicable to the county under this section, it shall adopt

or the operating levy that the governing body wishes to impose for either a specified number of years or an indefinite period. The governing body shall call a special referendum for the purpose of submitting the resolution to the electors of the county for approval or rejection. In lieu of a special referendum, the governing body may specify that provide for the referendum to be held at the next succeeding spring primary or election or September primary or general election to be held authorized under s. 8.065 (2) or an election authorized under s. 8.065 (3) that occurs not earlier than 30 days after the adoption of the resolution of the governing body.

\*b0793/2.12\* Section 1640m. 66.94 (4) of the statutes is amended to read:

or town within the metropolitan district in the following manner: The governing body of any municipality, by ordinance passed at least 30 days prior to submission of the question, may direct that the question of the adoption of this section be submitted to the electors therein at any general, special, judicial or local election authorized under s. 8.065. The clerk of such municipality or the election commission of any city of the first class shall thereupon submit the question to popular vote. Public notice of the election shall be given in the same manner as in case of a regular municipal election except that such notice shall be published or posted at least 20 days prior to the election. If a majority of those voting on the question vote in the affirmative thereon, this section shall be adopted in such municipality. The proposition on the ballot to be used at such election shall be in substantially the following form:

Shall section 66.94 of the Wisconsin statutes which creates a metropolitan transit authority for ownership and operation of a public mass transportation system in the metropolitan district be adopted?

YES  $\square$  NO  $\square$ ".

21	* <b>b0796</b> / <b>1.7</b> * <b>570.</b> Page 806, line 20: after that line insert:
22	*b0796/1.7* "Section 1638p. 66.88 (5s) of the statutes is created to read:
23	66.88 (5s) "Labor organization" has the meaning given in s. 5.02 (8m).
24	*b0796/1.7* Section 1640m. 66.904 (6) of the statutes is created to read:
1	66.904 (6) Contracts with labor organizations. (a) The commission shall
2	ensure that the specifications for bids and contracts for construction projects entered
3	into under this section do not do any of the following:
4	1. Require any bidder, contractor or subcontractor to enter into or to adhere to
5	an agreement with any labor organization concerning services to be performed in
6	relation to the project or a related project.
7	2. Discriminate against any bidder, contractor or subcontractor for refusing to
8	enter into or continue to adhere to an agreement with any labor organization
9	concerning services to be performed in relation to the project or a related project.
10	3. Require any bidder, contractor or subcontractor to enter into, continue to
11	adhere to or enforce any agreement that requires its employes, as a condition of
12	employment, to do any of the following:
13	a. Become members of or become affiliated with a labor organization.
14	b. Make payments to a labor organization, without the authorization of the
15	employes, exceeding the employes' proportionate share of the cost of collective
16	bargaining, contract administration and grievance adjustment.
17	(b) Any taxpayer of this state or any other person who enters into contracts or
18	subcontracts for building construction services may bring an action to require
19	compliance with par. (a). If that person prevails in his or her action, the court shall

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award to that person reasonable actual attorney fees in addition to other costs allowed to prevailing parties under ch. 814.".

\*b0980/1.19\* 571. Page 806, line 21: delete the material beginning with that line and ending with page 808, line 24.

\*b0796/1.8\* 572. Page 808, line 24: after that line insert:

\*b0796/1.8\* "Section 1646m. 66.949 (3) of the statutes is amended to read: 66.949 (3) Notice. Notwithstanding ss. 27.065 (5) (a), 30.32, 38.18, 43.17 (9) (a), 59.52 (29) (a) (am), 59.70 (11), 60.47 (2) to (4), 60.77 (6) (a), 61.55, 61.56, 61.57, 62.15 (1), 62.155, 66.24 (5) (d), 66.299 (2), 66.431 (5) (a) 2., 66.47 (11), 66.505 (10), 66.508 (10) and 66.904 (2), before entering into a performance contract under this section, a local governmental unit shall solicit bids or competitive sealed proposals A local governmental unit may only enter into a from qualified providers. performance contract if the contract is awarded by the governing body of the local governmental unit. The governing body shall give at least 10 days' notice of the meeting at which the body intends to award a performance contract. The notice shall include a statement of the intent of the governing body to award the performance contract, the names of all potential parties to the proposed performance contract, and a description of the energy conservation and facility improvement measures included in the performance contract. At the meeting, the governing body shall review and evaluate the bids or proposals submitted by all qualified providers and may thereafter award the performance contract to the qualified provider that best meets the needs of the local governmental unit, which need not be the lowest cost provider.".

\*b0981/2.1\* 573. Page 808, line 24: after that line insert:

\*b0981/2.1\* "Section 1646e. 66.945 (15) of the statutes is amended to read: 66.945 (15) Dissolution of regional planning commissions. Upon receipt of certified copies of resolutions recommending the dissolution of a regional planning commission adopted by the governing bodies of a majority of the local units in the region, including the county board of any county, part or all of which is within the region, and upon a finding that all outstanding indebtedness of the commission has been paid and all unexpended funds returned to the local units which supplied them, or that adequate provision has been made therefor, the governor shall issue a certificate of dissolution of the commission which shall thereupon cease to exist.

Every local unit located within the boundaries of a region, including the county board of any county, part or all of which is within the region, may adopt a resolution recommending the dissolution of the regional planning commission under this subsection, even if the local unit has withdrawn from the commission's jurisdiction under sub. (16)."

\*b0793/2.13\* 574. Page 808, line 25: after that line insert:

\*b0793/2.13\* "Section 1647m. 67.05 (4) and (5) of the statutes are amended to read:

67.05 (4) Permissive referendum in countries. If a county board adopts an initial resolution for an issue of county bonds to provide for the original construction or for the improvement and maintenance of highways, to provide railroad aid, or to construct, acquire or maintain, or to aid in constructing, acquiring or maintaining a bridge over or across any stream or other body of water bordering upon or intersecting any part of the county, the county clerk is not required to submit the resolution for approval to the electors of the county at a special election referendum

unless within 30 days after the adoption thereof there is filed with the clerk a petition conforming to the requirements of s. 8.40 and requesting such submission, signed by electors numbering at least 10% of the votes cast in the county for governor at the last general election. If a petition is filed, the question submitted shall be whether the resolution shall be or shall not be approved. No such resolution of a county board other than those specified in this subsection need be submitted to county electors, except as provided otherwise in sub. (7).

- (5) Referendum in towns, villages and cities. (a) Whenever an initial resolution has been so adopted by the governing body of a town, the clerk of the municipality shall immediately record the resolution and call a special election referendum in accordance with s. 8.065 for the purpose of submitting the resolution to the electors of the municipality for approval. This paragraph does not apply to bonds issued to finance low—interest mortgage loans under s. 66.38, unless a number of electors equal to at least 15% of the votes cast for governor at the last general election in their town sign and file a petition conforming to the requirements of s. 8.40 with the town clerk requesting submission of the resolution. Whenever a number of electors cannot be determined on the basis of reported statistics, the number shall be determined in accordance with s. 60.74 (6). If a petition is filed, the question submitted shall be whether the resolution shall or shall not be approved. This paragraph is limited in its scope by sub. (7).
- (b) No city or village may issue any bonds for any purposes other than for water systems, lighting works, gas works, bridges, street lighting, street improvements, street improvement funding, hospitals, airports, harbor improvements, river improvements, breakwaters and protection piers, sewerage, garbage disposal, rubbish or refuse disposal, any combination of sewage, garbage or refuse or rubbish

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disposal, parks and public grounds, swimming pools and band shells thereon, veterans housing projects, paying the municipality's portion of the cost of abolishing grade crossings, for the construction of police facilities and combined fire and police safety buildings, for the purchase of sites for engine houses, for fire engines and other equipment of the fire department, for construction of engine houses, and for pumps, water mains, reservoirs and all other reasonable facilities for fire protection apparatus or equipment for fire protection, for parking lots or other parking facilities, for school purposes, for libraries, for buildings for the housing of machinery and equipment, for acquiring and developing sites for industry and commerce as will expand the municipal tax base, for financing the cost of low-interest mortgage loans under s. 66.38, for providing financial assistance to blight elimination, slum clearance, community development, redevelopment and urban renewal programs and projects under ss. 66.405 to 66.425, 66.43, 66.431, 66.4325, 66.435 and 66.46 or for university of Wisconsin system college campuses, as defined in s. 36.05 (6m), until the proposition for their issue for the special purpose thereof has been submitted to the electors of the city or village and adopted by a majority vote. Except as provided under sub. (15), if the common council of any city or the village board of any village declares its purpose to raise money by issuing bonds for any purpose other than those above specified, it shall direct by resolution, which shall be recorded at length in the record of its proceedings, the clerk to call a special election referendum in accordance with s. 8.065 for the purpose of submitting the question of bonding to the city or village electors. If a number of electors of a city or village equal to at least 15% of the votes cast for governor at the last general election in their city or village sign and file a petition conforming to the requirements of s. 8.40 with the city or village clerk requesting submission of the resolution, the city or village may not issue bonds for

21	financing the cost of low–interest mortgage loans under s. 66.38 without calling a
22	special election to submit the question of bonding to unless the issuance is approved
23	by the city or village electors for their approval at a referendum called in accordance
24	with s. 8.065.
1	*b0793/2.13* SECTION 1648a. 67.05 (6a) (a) 2. a. of the statutes is amended to
2	read:
3	67.05 (6a) (a) 2. a. Direct the school district clerk to call a special election
4	referendum in accordance with s. 8.065(2) or a referendum authorized under s. 8.065
5	(3) for the purpose of submitting the resolution to the electors for approval or
6	rejection, or direct that the resolution be submitted at the next regularly scheduled
7	primary or election permitted under s. 8.065 (2) or a referendum authorized under
8	s. 8.065 (3) to be held not earlier than 45 days after the adoption of the resolution.
<b>.</b> 9	The resolution shall not be effective unless adopted by a majority of the school district
10	electors voting at the referendum.".
11	*b0904/1.1* 575. Page 808, line 25: after that line insert:
12	*b0904/1.1* "Section 1647c. 67.04 (5) (b) 4. of the statutes is created to read:
13	67.04 (5) (b) 4. To pay unfunded prior service liability contributions under the
14	Wisconsin retirement system if all of the proceeds of the note will be used to pay for
15	such contributions.".
16	*b0793/2.14* 576. Page 809, line 9: after that line insert:
17	*b0793/2.14* "Section 1648i. 67.05 (6m) (b) of the statutes is amended to
18	read:
19	67.05 (6m) (b) If a referendum is to be held on an initial resolution, the district
20	board shall direct the technical college district secretary to call a special election

referendum in accordance with s. 8.065 for the purpose of submitting the initial resolution to the electors for a referendum on approval or rejection. In lieu of a special election, the district board may specify that the election be held at the next succeeding spring primary or election or September primary or general election.".

\*b0793/2.15\* 577. Page 809, line 13: after that line insert:

\*b0793/2.15\* "Section 1648s. 67.10(5)(b) of the statutes is amended to read: 67.10(5)(b) Any city having veted approved the issuance of bonds at a special referendum election held in accordance with s. 8.065 and having sold a portion thereof may negotiate, sell or otherwise dispose of the same in the manner provided by statute within 9 years of the date of the election voting the same.".

\*b0793/2.16\* 578. Page 809, line 23: after that line insert:

\*b0793/2.16\* "Section 1649e. 67.12 (12) (e) 5. of the statutes is amended to read:

67.12 (12) (e) 5. Within 10 days of the adoption by a technical college district board of a resolution under subd. 1. to issue a promissory note for a purpose under s. 38.16 (2), the secretary of the district board shall publish a notice of such adoption as a class 1 notice, under ch. 985. The notice need not set forth the full contents of the resolution, but shall state the amount proposed to be borrowed, the method of borrowing, the purpose thereof, that the resolution was adopted under this subsection and the place where and the hours during which the resolution is available for public inspection. If the amount proposed to be borrowed is for building remodeling or improvement and does not exceed \$500,000 or is for movable equipment, the district board need not submit the resolution to the electors for approval unless, within 30 days after the publication or posting, a petition

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conforming to the requirements of s. 8.40 is filed with the secretary of the district board requesting a referendum at a special election to be called for that purpose. Such petition shall be signed by electors from each county lying wholly or partially within the district. The number of electors from each county shall equal at least 1.5% of the population of the county as determined under s. 16.96(2)(c). If a county lies in more than one district, the technical college system board shall apportion the county's population as determined under s. 16.96 (2) (c) to the districts involved and the petition shall be signed by electors equal to the appropriate percentage of the apportioned population. In lieu of a special election, the district board may specify that the referendum shall be held at the next succeeding spring primary or election or September primary or general election. Any resolution to borrow amounts of money in excess of \$500,000 for building remodeling or improvement shall be submitted to the electors of the district for approval. Any referendum under this subdivision shall be called at the next election authorized under s. 8.065 (2) or an election authorized under s. 8.065 (3) occurring not sooner than 45 days after filing of a petition or adoption of a resolution requiring the referendum. If a referendum is held or required under this subdivision, no promissory note may be issued until the issuance is approved by a majority of the district electors voting at such referendum. The referendum shall be noticed, called and conducted under s. 67.05 (6a) insofar as applicable, except that the notice of special election referendum and ballot need not embody a copy of the resolution and the question which shall appear on the ballot shall be "Shall .... (name of district) be authorized to borrow the sum of \$.... for (state purpose) by issuing its general obligation promissory note (or notes) under section 67.12 (12) of the Wisconsin Statutes?".".

21	*b1160/1.2* 579. Page 810, line 5: delete "Thirteen dollars and 40 cents" and
22	substitute " <u>Fourteen</u> dollars".
23	*b1061/1.1* 580. Page 811, line 18: after that line insert:
24	*b1061/1.1* "Section 1653d. 70.111 (3) of the statutes is amended to read:
1	70.111 (3) Boats. Watercraft employed regularly in interstate traffic-
2	Watercraft, watercraft laid up for repairs. All, all pleasure watercraft used for
3	recreational purposes. Commercial commercial fishing boats. Charter and
4	equipment that is used by commercial fishing boats, charter sailboats and charter
5	boats, other than sailboats, that are used for tours.".
6	*b1167/2.1* 581. Page 811, line 18: after that line insert:
7	*b1167/2.1* "Section 1653f. 70.11 (40) of the statutes is created to read:
8	70.11 (40) Hub terminal facility. (a) In this subsection:
9	1. "Air carrier company" means any person engaged in the business of
10	transportation in aircraft of persons or property for hire on regularly scheduled
11	flights.
12	2. "Hub terminal facility" means a facility at which an air carrier company
13	operated at least 45 common carrier departing flights each weekday in the prior year
14	and transported passengers to at least 15 nonstop destinations or transported cargo
15	to nonstop destinations, as defined by rule by the department of revenue.
16	(b) Property owned by an air carrier company that operates a hub terminal
17	facility in this state.".
18	*b1168/1.1* 582. Page 811, line 18: after that line insert:
19	*b1168/1.1* "Section 1653d. 70.111 (24) of the statutes is created to read:

20	70.111 (24) MOTION PICTURE THEATER EQUIPMENT. Projection equipment, sound
21	systems and projection screens that are owned and used by a motion picture
22	theater.".
23	*b1170/1.1* 583. Page 811, line 18: after that line insert:
24	*b1170/1.1* "Section 1653f. 70.111 (25) of the statutes is created to read:
1	70.111 (25) DIGITAL BROADCASTING EQUIPMENT. Digital broadcasting equipment
2	owned and used by a radio station or a television station, except that this subsection
3	does not apply to digital broadcasting equipment that is owned and used by a cable
4	television system, as defined in s. 66.082 (2) (d).".
5	*b0694/1.1* 584. Page 812, line 2: after that line insert:
6	*b0694/1.1* "Section 1655p. 70.337 (5) of the statutes is amended to read:
7	70.337 (5) Each person that is required to file a report under sub. (1) shall pay
8	a reasonable fee that is sufficient to defray the costs to the taxation district of
9	distributing and reviewing the forms under sub. (1) and of preparing the form for the
10	department of revenue under sub. (2). The amount of the fee shall be established by
11	the governing body of the taxation district. This subsection does not apply to a church
12	or religious association that is required to file a report under sub. (1).".
13	*b1181/3.1* 585. Page 825, line 14: after that line insert:
14	*b1181/3.1* "Section 1674v. ·71.04 (1) (a) of the statutes is amended to read:
15	71.04 (1) (a) All income or loss of resident individuals and resident estates and
16	trusts shall follow the residence of the individual, estate or trust. Income or loss of
17	nonresident individuals and nonresident estates and trusts from business, not
18	requiring apportionment under sub. (4), (10) or (11), shall follow the situs of the
19	business from which derived, except that all income that is realized from the sale of

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or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in this state shall be allocated to this state. All items of income, loss and deductions of nonresident individuals and nonresident estates and trusts derived from a tax-option corporation not requiring apportionment under sub. (9) shall follow the situs of the business of the corporation from which derived. except that all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in this state shall be allocated to this state. Income or loss of nonresident individuals and nonresident estates and trusts derived from rentals and royalties from real estate or tangible personal property, or from the operation of any farm, mine or quarry, or from the sale of real property or tangible personal property shall follow the situs of the property from which derived. Income from personal services of nonresident individuals, including income from professions, shall follow the situs of the services. A nonresident limited partner's distributive share of partnership income shall follow the situs of the business, except that all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in this state shall be allocated to this state. A nonresident limited liability company member's distributive share of limited liability company income shall follow the situs of the business, except that all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in this state shall be allocated to this state. Income of nonresident individuals, estates and trusts from the state lottery under ch. 565 is taxable by this state. Income of nonresident individuals, estates and trusts from any multijurisdictional lottery under ch. 565 is taxable by this state, but only if the winning lottery ticket or lottery share was

purchased from a retailer, as defined in s. 565.01 (6), located in this state or from the department. Income of nonresident individuals, nonresident trusts and nonresident estates from pari—mutuel winnings or purses under ch. 562 is taxable by this state. Income of nonresident individuals, estates and trusts from winnings from a casino or bingo hall that is located in this state and that is operated by a Native American tribe or band shall follow the situs of the casino or bingo hall. All other income or loss of nonresident individuals and nonresident estates and trusts, including income or loss derived from land contracts, mortgages, stocks, bonds and securities or from the sale of similar intangible personal property, shall follow the residence of such persons, except as provided in par. (b) and sub. (9), except that all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in this state shall be allocated to this state."

\*b1154/3.1\* 586. Page 826, line 13: delete lines 13 to 16 and substitute:

"71.04 (4) (a) For taxable years beginning before January 1, 2001, an apportionment fraction composed of a sales factor under sub. (7) representing 50% of the fraction, a property factor under sub. (5) representing 25% of the fraction and a payroll factor under sub. (6) representing 25% of the fraction.

\*b1154/3.1\* Section 1675bb. 71.04 (4) (am) of the statutes is created to read: 71.04 (4) (am) For taxable years beginning after December 31, 2000, and before January 1, 2002, an apportionment fraction composed of a sales factor under sub. (7) representing 63% of the fraction, a property factor under sub. (5) representing 18.5%

of the fraction and a payroll factor under sub. (6) representing 18.5% of the fraction.".

\*b1165/1.1\* 587. Page 829, line 19: after "of the service" insert ", except as provided in subd. 4".

\*b1165/1.2\* 588. Page 830, line 14: after that line insert:

"4. If the benefit of a service is received in this state, as provided under this subsection, and the service is performed in a state that does not attribute the receipts from a service to the state in which the purchaser of the service receives the service, the taxpayer may elect, by a method prescribed by the department, to attribute the receipts from the service to this state in proportion to the direct cost of performing such service."

\*b1154/3.2\* 589. Page 832, line 13: after that line insert:

\*b1154/3.2\* "Section 1682nb. 71.04(8)(b) of the statutes is amended to read:

71.04 (8) (b) "Public utility", as used in this section, means any business entity which owns or operates any plant, equipment, property, franchise, or license for the transmission of communications or the production, transmission, sale, delivery, or furnishing of electricity, water or steam, the rates of charges for goods or services of which have been established or approved by a federal, state or local government or governmental agency. "Public utility" also means any business entity providing service to the public and engaged in the transportation of goods and persons for hire, as defined in s. 194.01 (4), regardless of whether or not the entity's rates or charges for services have been established or approved by a federal, state or local government or governmental agency. This paragraph does not apply to gas and electric companies for taxable years beginning after December 31, 1999.".

\*b1154/3.3\* 590. Page 832, line 21: after "(9d)" insert "and the net business income of gas and electric companies shall be apportioned under sub. (4)".

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19	*b1181/3.2* 591. Page 832, line 21: after that line insert:
20	*b1181/3.2* "Section 1682pd. 71.04 (9) of the statutes is amended to read:
21	71.04 (9) Nonresident income from multistate tax-option corporation.
22	Nonresident individuals and nonresident estates and trusts deriving income from a
23	tax-option corporation which is engaged in business within and without this state
24	shall be taxed only on the income of the corporation derived from business transacted
1	and property located in this state and losses and other items of the corporation
2	deductible by such shareholders shall be limited to their proportionate share of the
3	Wisconsin loss or other item, except that all income that is realized from the sale of
4	or purchase and subsequent sale or redemption of lottery prizes if the winning tickets
5	were originally bought in this state shall be allocated to this state. For purposes of
6	this subsection, all intangible income of tax-option corporations passed through to
7	shareholders is business income that follows the situs of the business, except that all
8	income that is realized from the sale of or purchase and subsequent sale or
9	redemption of lottery prizes if the winning tickets were originally bought in this state
10	shall be allocated to this state.".
11	*b0792/2.1* <b>592.</b> Page 834, line 19: delete ", (2dy) and (3s)" and substitute
12	"and, (2dy), (3s) and (5r)".
13	*b1181/3.3* 593. Page 834, line 22: after that line insert:
14	*b1181/3.3* "Section 1685c. 71.05(6)(b) 9. of the statutes is amended to read:
15	71.05 (6) (b) 9. On assets held more than one year and on all assets acquired
16	from a decedent, 60% of the capital gain as computed under the internal revenue
17	code, not including capital gains for which the federal tax treatment is determined

under section 406 of P.L. 99-514 and; not including amounts treated as ordinary

income for federal income tax purposes because of the recapture of depreciation or any other reason; and not including amounts treated as capital gain for federal income tax purposes from the sale or exchange of a lottery prize. For purposes of this subdivision, the capital gains and capital losses for all assets shall be netted before application of the percentage.".

\*b1244/1.1\* **594.** Page 836, line 7: after that line insert:

\*b1244/1.1\* "Section 1688j. 71.05 (6) (b) 31. of the statutes is created to read:

71.05 (6) (b) 31. For taxable years beginning after December 31, 1998, an amount up to \$500 that an individual contributes to an individual who is a candidate for elective public office in this state.".

\*b1145/3.17\* 595. Page 849, line 7: after that line insert:

\*b1145/3.17\* "SECTION 1710db. 71.07 (3m) (b) 1. a. of the statutes is amended to read:

5. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income taxes otherwise due, the amount derived under par. (c). If the allowable amount of claim exceeds the income taxes otherwise due on the claimant's income or if there are no Wisconsin income taxes due on the claimant's income, the amount of the claim not used as an offset against income taxes shall be certified to the department of administration for payment to the claimant by check, share draft or other draft paid from the appropriation under s. 20.835 (2) (q) (dn).

\*b1145/3.17\* Section 1710dc. 71.07 (3m) (b) 1. a. of the statutes, as affected by 1999 Wisconsin Act .... (this act), is repealed and recreated to read:

71.07 (3m) (b) 1. a. Subject to the limitations provided in this subsection and s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income taxes otherwise due, the amount derived under par. (c). If the allowable amount of claim exceeds the income taxes otherwise due on the claimant's income or if there are no Wisconsin income taxes due on the claimant's income, the amount of the claim not used as an offset against income taxes shall be certified to the department of administration for payment to the claimant by check, share draft or other draft paid from the appropriation under s. 20.835 (2) (q).".

\*b1166/1.1\* 596. Page 849, line 7: after that line insert:

\*b1166/1.1\* "Section 1710df. 71.07 (3m) (c) 1. of the statutes is amended to read:

71.07 (3m) (c) 1. Any claimant may claim against taxes otherwise due under this chapter 10% a percentage, as determined by the department under subd. 3., of the property taxes accrued in the taxable year to which the claim relates, up to a maximum claim of \$1,000 \$2,000 for taxable years ending before January 1, 2001, and up to a maximum claim of \$1,500 for taxable years beginning after December 31, 2000, except that the credit under this subsection plus the credit under subch. IX may not exceed 95% of the property taxes accrued on the farm.

\*b1166/1.1\* Section 1710dg: 71.07 (3m) (c) 3. of the statutes is created to read:

71.07 (3m) (c) 3. The department shall annually adjust the percentage that is used to determine the amount of the claim under subd. 1. based on the estimated number of claims and the amount estimated to be expended from the appropriation under s. 20.835 (2) (q), as determined under s. 79.13. The department shall

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- incorporate the annually adjusted percentage into the income tax forms and instructions.".
- \*b1193/1.1\* **597.** Page 849, line 13: after "labor union" insert ", to travel expenses or to home office expenses".
- 23 \*b0792/2.2\* **598.** Page 849, line 20: after that line insert:
- \*b0792/2.2\* "Section 2713g. 71.07 (5r) of the statutes is created to read:
- 1 71.07 (5r) Education credit. (a) In this subsection:
  - 1. "Claimant" means a sole proprietor, a partner, a member of a limited liability company or a shareholder of a tax-option corporation who files a claim under this subsection.
  - 2. "Degree-granting program" means an educational program for which an associate, a bachelor's or a graduate degree is awarded upon successful completion.
  - 3. "Qualified postsecondary institution" means a University of Wisconsin System institution, a technical college system institution or a regionally accredited 4—year nonprofit college or university having its regional headquarters and principal place of business in this state, notwithstanding s. 16.973 (1) (b).
  - (b) A claimant may claim as a credit against the tax imposed under this subchapter an amount equal to 50% of the tuition that the claimant paid or incurred during the taxable year for an individual to participate in an education program of a qualified postsecondary institution, if the individual is enrolled in a degree—granting program.
  - (c) A claimant may not claim the credit under par. (b) for any tuition amounts that the claimant excluded under s. 71.05 (6) (b) 28. or under section 127 of the Internal Revenue Code.

federal government.

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19	(d) The carry–over provisions of s. $71.28(4)(e)$ and (f), as they apply to the credit
20	under s. 71.28 (4), apply to the credit under this subsection.
21	(e) Partnerships, limited liability companies and tax-option corporations may
22	not claim the credit under this subsection, but the eligibility for, and the amount of,
23	the credit are based on their payment of tuition under par. (b). A partnership, limited
24	liability company or tax-option corporation shall compute the amount of credit that
25	each of its partners, members or shareholders may claim and shall provide that
1	information to each of them. Partners, members of limited liability companies and
2	shareholders of tax-option corporations may claim the credit in proportion to their
3	ownership interest.
4	(f) Section 71.28 (4) (g) and (h), as it applies to the credit under s. 71.28 (4),
5	applies to the credit under this subsection.".
6	*b1205/2.1* 599. Page 850, line 3: after that line insert:
7	*b1205/2.1* "Section 1715m. 71.07 (6m) of the statutes is created to read:
8	71.07 (6m) Armed forces member tax credit. (a) Definitions. In this
9	subsection:
10	1. "Claimant" means an active duty member of the U.S. armed forces, as
11	defined in 26 USC 7701 (a) (15).
12	2. "Military income" means an amount of basic, special or incentive pay income,
13	as those terms are used in 37 USC chapters 3 and 5, received by a claimant from the

(b) Filing claims. Subject to the limitations and conditions provided in this

subsection, a claimant may claim as a credit against the tax imposed under s. 71.02,

(3) (a) 1. and amended to read:

17	up to the amount of those taxes, an amount up to \$200 of military income for services
18	performed by the claimant while he or she is stationed outside of the United States.
19	(c) Limitations and conditions. 1. No credit may be allowed under this
20	subsection unless it is claimed within the time period under s. 71.75 (2).
21	2. Part-year residents and nonresidents of this state are not eligible for the
22	credit under this subsection.
23	3. If both spouses of a married couple meet the definition of claimant under par.
24	(a) 1., each spouse may claim the credit under this subsection.
1	(d) Administration. Subsection (9e)(d), to the extent that it applies to the credit
2	under that subsection, applies to the credit under this subsection.".
3	*b0792/2.3* 600. Page 851, line 1: after "(3s)," insert "(5r),".
4	*b1205/2.2* 601. Page 851, line 2: after "(6)" insert ", (6m)".
5	*b0792/2.4* 602. Page 851, line 2: delete the material beginning with "(2m)"
6	and ending with "(2m) and (3)" on line 3 and substitute "(2m) and, (3) and (5r) and
7	71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1dy), (1fd), (2m) and, (3) and (5r)".
8	*b1205/2.3* 603. Page 851, line 7: after that line insert:
9	*b1205/2.3* "Section 1719j. 71.10 (4) (cm) of the statutes is created to read:
10	71.10 (4) (cm) The armed forces member tax credit under s. 71.07 (6m).".
11	*b1243/2.1* 604. Page 851, line 7: after that line insert:
12	*b1243/2.1* "Section 1719i. 71.10 (3) (a) (title) of the statutes is created to
13	read:
14	71.10 (3) (a) (title) Voluntary payments.
15	*b1243/2.1* Section 1719j. 71.10(3)(a) of the statutes is renumbered 71.10

71.10 (3) (a) 1. 'Designation on return.' Every Any individual filing an income
tax return who has a tax liability or is entitled to a tax refund may designate on the
return an additional payment in the amount of \$1 or a deduction from any refund due
that individual in the amount of \$1 for the Wisconsin election campaign fund for the
use of eligible candidates under s. 11.50. If the individuals filing a married couple
files a joint return have a tax liability or are entitled to a tax refund, each individual
spouse may make a designation of \$1 under this subsection.

\*b1243/2.1\* Section 1719jk. 71.10(3)(a) 2. and 3. of the statutes are created to read:

71.10 (3) (a) 2. 'Designation added to tax owed.' If the individual owes any tax, the individual shall remit in full the tax due and an additional \$1 for the Wisconsin election campaign fund when the individual files a tax return.

- 3. 'Designation deducted from refund.' Except as provided under par. (c) if the individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80 (3), the department of revenue shall deduct \$1 for the Wisconsin election campaign fund from the amount of the refund.
- \*b1243/2.1\* Section 1719jm. 71.10 (3) (b) of the statutes is renumbered 71.10 (3) (f) and amended to read:

71.10 (3) (f) <u>Administration</u>, <u>certification of amounts confidentiality</u>. The secretary of revenue shall provide a place for those designations on the face of the individual income tax return and shall provide next to that place a statement that a designation will not increase tax liability <u>or reduce a refund</u>. Annually on August 15, the secretary of revenue shall certify to the elections board, the department of administration and the state treasurer under s. 11.50 the total amount of <u>received</u> from all designations made during the preceding fiscal year. <u>If any individual</u>

attempts to place any condition or restriction upon a designation, that individual is deemed not to have made a designation on his or her tax return Amounts designated for the Wisconsin election campaign fund under this subsection are not subject to refund to the taxpayer unless the taxpayer submits information to the satisfaction of the department of revenue within 18 months after the date taxes are due or the date the return is filed, whichever is later, that the amount designated is clearly in error. Any refund granted by the department of revenue under this subdivision shall be deducted from the moneys received under this subsection in the fiscal year that the refund is certified. The names of persons making designations under this subsection shall be strictly confidential.

\*b1243/2.1\* Section 1719jn. 71.10(3)(bm) of the statutes is created to read:

71.10 (3) (bm) Errors; failure to remit correct amount. If an individual who owes a tax fails to remit an amount equal to or in excess of the total of the actual tax due, after error corrections, and the amount designated on the return for the Wisconsin election campaign fund, the designation for the Wisconsin election campaign fund is void.

\*b1243/2.1\* Section 1719jp. 71.10 (3) (c) of the statutes is repealed and recreated to read:

71.10 (3) (c) Errors; insufficient refund. If an individual is owed a refund that does not equal or exceed \$1, after crediting under ss. 71.75 (9) and 71.80 (3) and after error corrections, the designation for the Wisconsin election campaign fund is void.

\*b1243/2.1\* SECTION 1719jr. 71.10 (3) (d) of the statutes is created to read:

71.10 (3) (d) Conditions. If an individual places any conditions on a designation for the Wisconsin election campaign fund, the designation is void.

\*b1243/2.1\* Section 1719jt. 71.10 (3) (e) of the statutes is created to read:

19	71.10 (3) (e) Void designation. If a designation for the Wisconsin election
20	campaign fund is void, the department of revenue shall disregard the designation
21	and determine amounts due, owed, refunded and received without regard to the void
22	designation.".
23	*b0792/2.5* 605. Page 851, line 9: after that line insert:
24	*b0792/2.5* "Section 1719p. 71.10 (4) (i) of the statutes is amended to read:
1	71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
2	preservation credit under subch. IX, homestead credit under subch. VIII, farmland
3	tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under s.
4	71.07 (2fd), earned income tax credit under s. 71.07 (9e), education credit under s.
5	71.07 (5r), estimated tax payments under s. 71.09, and taxes withheld under subch.
6	X.".
7	*b0792/2.6* 606. Page 853, line 21: delete ", (2dy) and (3s)" and substitute
8	"and, (2dy), (3s) and (5r)".
9	*b1181/3.4* 607. Page 873, line 19: after "both" insert ", or that buy or sell
10	lottery prizes if the winning tickets were originally bought in this state".
11	*b1154/3.4* 608. Page 873, line 21: after that line insert:
12	*b1154/3.4* "Section 1722yd. 71.23 (2) of the statutes is amended to read:
13	71.23 (2) Franchise TAX. For the privilege of exercising its franchise or doing
14	business in this state in a corporate capacity, except as provided under sub. (3), every
15	domestic or foreign corporation, except corporations specified in s. 71.26 (1), and
16	every nuclear decommissioning trust or reserve fund shall annually pay a franchise
17	tax according to or measured by its entire Wisconsin net income of the preceding
18	taxable year at the rate set forth in s. 71.27 (2). In addition, except as provided in

sub. (3) and s. 71.26 (1), a corporation that ceases doing business in this state and a nuclear decommissioning trust or reserve fund that is terminated shall pay a special franchise tax according to or measured by its entire Wisconsin net income for the taxable year during which the corporation ceases doing business in this state or the nuclear decommissioning trust or reserve fund is terminated at the rates under s. 71.27 (2). Every corporation organized under the laws of this state or that derives income from sources within this state or from activities that are attributable to this state shall be deemed to be residing within this state for the purposes of this franchise tax. All provisions of this chapter and ch. 73 relating to income taxation of corporations shall apply to franchise taxes imposed under this subsection, unless the context requires otherwise. The tax imposed by this subsection on national banking associations shall be in lieu of all taxes imposed by this state on national banking associations to the extent it is not permissible to tax such associations under federal law.

\*b1154/3.4\* Section 1722yf. 71.25 (5) (a) (intro.) of the statutes is amended to read:

71.25 (5) (a) Apportionable income. (intro.) Except as provided in sub. (6), corporations engaged in business both within and without this state are subject to apportionment. Income, gain or loss from the sources listed in this paragraph is presumed apportionable. Apportionable income includes all income or loss of corporations, other than nonapportionable income as specified in par. (b), including, but not limited to, income, gain or loss from the following sources:

\*b1154/3.4\* SECTION 1722ym. 71.25 (5) (a) 9. of the statutes is amended to read:

71.25 (5) (a) 9. Interest and dividends if the operations of the payer are unitary
with those of the payee, or if those operations are not unitary but the investment
activity from which that income is derived is an integral part of a unitary business
and the payer and payee are neither affiliates nor related as parent company and
subsidiary. In this subdivision, "investment activity" includes decision making
relating to the purchase and sale of stocks and other securities, investing surplus
funds and the management and record keeping associated with corporate
investments, not including activities of a broker or other agent in maintaining an
investment portfolio.

\*b1154/3.4\* SECTION 1722yn. 71.25 (5) (a) 10. of the statutes is amended to read:

71.25 (5) (a) 10. Sale of intangible assets if the operations of the company in which the investment was made were unitary with those of the investing company, or if those operations were not unitary but the investment activity from which that gain or loss was derived is an integral part of a unitary business and the companies were neither affiliates nor related as parent company and subsidiary. In this subdivision, "investment activity" has the meaning given under subd. 9.".

\*b1181/3.5\* 609. Page 873, line 21: after that line insert:

\*b1181/3.5\* "Section 1722yb. 71.23 (2) of the statutes is amended to read:

71.23 (2) Franchise tax. For the privilege of exercising its franchise, buying or selling lottery prizes if the winning tickets were originally bought in this state or doing business in this state in a corporate capacity, except as provided under sub. (3), every domestic or foreign corporation, except corporations specified in s. 71.26 (1), and every nuclear decommissioning trust or reserve fund shall annually pay a

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franchise tax according to or measured by its entire Wisconsin net income of the preceding taxable year at the rate set forth in s. 71.27 (2). In addition, except as provided in sub. (3) and s. 71.26 (1), a corporation that ceases doing business in this state and a nuclear decommissioning trust or reserve fund that is terminated shall pay a special franchise tax according to or measured by its entire Wisconsin net income for the taxable year during which the corporation ceases doing business in this state or the nuclear decommissioning trust or reserve fund is terminated at the rates under s. 71.27 (2). Every corporation organized under the laws of this state shall be deemed to be residing within this state for the purposes of this franchise tax. All provisions of this chapter and ch. 73 relating to income taxation of corporations shall apply to franchise taxes imposed under this subsection, unless the context The tax imposed by this subsection on national banking requires otherwise. associations shall be in lieu of all taxes imposed by this state on national banking associations to the extent it is not permissible to tax such associations under federal law.

\*b1181/3.5\* Section 1722ym. 71.25 (5) (b) of the statutes is amended to read: 71.25 (5) (b) Nonapportionable income. 1. Income, gain or loss from the sale of nonbusiness real property or nonbusiness tangible personal property, rental of nonbusiness real property or nonbusiness tangible personal property and royalties from nonbusiness real property or nonbusiness tangible personal property are nonapportionable and shall be allocated to the situs of the property, except that all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in this state shall be allocated to this state.

18	2. All income, gain or loss from intangible property that is earned by a personal
19	holding company, as defined in section 542 of the internal revenue code, as amended
20	to December 31, 1974, shall be allocated to the residence of the taxpayer, except that
21	all income that is realized from the sale of or purchase and subsequent sale or
22	redemption of lottery prizes if the winning tickets were originally bought in this state
23	shall be allocated to this state.".
1	*b1154/3.5* 610. Page 874, line 9: delete that line and substitute "businesses
2	except financial organizations, public utilities, telecommunications companies,
3	railroads, sleeping car".
4	*b1154/3.6* 611. Page 874, line 20: delete lines 20 to 23 and substitute:
5	"71.25 (6) (a) For taxable years beginning before January 1, 2001, an
6	apportionment fraction composed of a sales factor under sub. (9) representing $50\%$
7	of the fraction, a property factor under sub. (7) representing $25\%$ of the fraction and
8	a payroll factor under sub. (8) representing 25% of the fraction.
9	*b1154/3.6* SECTION 1729bb. 71.25 (6) (am) of the statutes is created to read:
10	71.25 (6) (am) For taxable years beginning after December 31, 2000, and before
11	January 1, 2002, an apportionment fraction composed of a sales factor under sub. (9)
12	representing $63\%$ of the fraction, a property factor under sub. (7) representing $18.5\%$
13	of the fraction and a payroll factor under sub. (8) representing 18.5% of the fraction.".
14	*b1165/1.3* 612. Page 878, line 1: after "of the service" insert ", except as
15	provided in subd. 4".
16	*b1165/1.4* 613. Page 878, line 21: after that line insert:
17	"4. If the benefit of a service is received in this state, as provided under this
18	subsection, and the service is performed in a state that does not attribute the receipts

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from a service to the state in which the purchaser of the service receives the service, the taxpayer may elect, by a method prescribed by the department, to attribute the receipts from the service to this state in proportion to the direct cost of performing such service.".

\*b1154/3.7\* 614. Page 887, line 20: after that line insert:

\*b1154/3.7\* "Section 1738nb. 71.25 (10) (b) of the statutes is amended to read:

71.25 (10) (b) In this section, "public utility" means any business entity which owns or operates any plant, equipment, property, franchise, or license for the transmission of communications or the production, transmission, sale, delivery, or furnishing of electricity, water or steam the rates of charges for goods or services of which have been established or approved by a federal, state or local government or governmental agency. "Public utility" also means any business entity providing service to the public and engaged in the transportation of goods and persons for hire, as defined in s. 194.01 (4), regardless of whether or not the entity's rates or charges for services have been established or approved by a federal, state or local government or governmental agency. This paragraph does not apply to gas and electric companies for taxable years beginning after December 31, 1999.".

\*b1154/3.8\* 615. Page 888, line 3: after "(9d)" insert "and the net business income of gas and electric companies shall be apportioned under sub. (6)".

\*b1181/3.6\* 616. Page 888, line 25: after that line insert:

\*b1181/3.6\* "Section 1738t. 71.26 (1) (a) of the statutes is amended to read: 71.26 (1) (a) Certain corporations. Income of corporations organized under ch. 185, except income of a cooperative sickness care association organized under s.

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185.981, or of a service insurance corporation organized under ch. 613, that is derived from a health maintenance organization as defined in s. 609.01 (2) or a limited service health organization as defined in s. 609.01 (3), or operating under subch. I of ch. 616 which are bona fide cooperatives operated without pecuniary profit to any shareholder or member, or operated on a cooperative plan pursuant to which they determine and distribute their proceeds in substantial compliance with s. 185.45, and the income, except the unrelated business taxable income as defined in section 512 of the internal revenue code and except income that is derived from a health maintenance organization as defined in s. 609.01 (2) or a limited service health organization as defined in s. 609.01 (3), of all religious, scientific, educational, benevolent or other corporations or associations of individuals not organized or conducted for pecuniary profit. This paragraph does not apply to the income of savings banks, mutual loan corporations or savings and loan associations. This paragraph does not apply to income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in this state. This paragraph applies to the income of credit unions except to the income of any credit union that is derived from public deposits for any taxable year in which the credit union is approved as a public depository under ch. 34 and acts as a depository of state or local funds under s. 186.113 (20). For purposes of this paragraph, the income of a credit union that is derived from public deposits is the product of the credit union's gross annual income for the taxable year multiplied by a fraction, the numerator of which is the average monthly balance of public deposits in the credit union during the taxable year, and the denominator of which is the average monthly balance of all deposits in the credit union during the taxable year.".

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20	*b0792/2.7* 617. Page 889, line 11: delete "and (1dy)" and substitute ".(1dy)
21	and (5r)".
22	*b1145/3.18* 618. Page 913, line 7: after that line insert:
23	*b1145/3.18* "Section 1744bd. 71.28 (2m) (b) 1. a. of the statutes is amended
24	to read:
1	71.28 (2m) (b) 1. a. Subject to the limitations provided in this subsection and
2	s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income or
3	franchise taxes otherwise due, the amount derived under par. (c). If the allowable
4	amount of claim exceeds the income or franchise taxes otherwise due on or measured
5	by the claimant's income or if there are no Wisconsin income or franchise taxes due
6	on or measured by the claimant's income, the amount of the claim not used as an
7	offset against income or franchise taxes shall be certified to the department of
8	administration for payment to the claimant by check, share draft or other draft paid
9	from the appropriation under s. $20.835(2)(q)(dn)$ .
10	*b1145/3.18* Section 1744be. 71.28 (2m) (b) 1. a. of the statutes, as affected
11	by 1999 Wisconsin Act (this act), is repealed and recreated to read:
12	71.28 (2m) (b) 1. a. Subject to the limitations provided in this subsection and
13	s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income
14	taxes otherwise due, the amount derived under par. (c). If the allowable amount of
15	claim exceeds the income taxes otherwise due on the claimant's income or if there are
16	no Wisconsin income taxes due on the claimant's income, the amount of the claim not
17	used as an offset against income taxes shall be certified to the department of
18	administration for payment to the claimant by check, share draft or other draft paid

from the appropriation under s. 20.835(2)(q).".

20	*b1166/1.2* 619. Page 913, line 7: after that line insert:
21	*b1166/1.2* "Section 1744bd. 71.28 (2m) (c) 1. of the statutes is amended to
22	read:
23	71.28 (2m) (c) 1. Any claimant may claim against taxes otherwise due under
24	this chapter 10% a percentage, as determined by the department under subd. 3., of
1	the property taxes accrued in the taxable year to which the claim relates, up to a
2	maximum claim of \$1,000 \$2,000 for taxable years ending before January 1, 2001,
3	and up to a maximum claim of \$1,500 for taxable years beginning after December 31,
4	2000, except that the credit under this subsection plus the credit under subch. IX
5	may not exceed 95% of the property taxes accrued on the farm.
6	*b1166/1.2* Section 1744bg. 71.28(2m)(c) 3. of the statutes is created to read:
7	71.28 (2m) (c) 3. The department shall annually adjust the percentage that is
8	used to determine the amount of the claim under subd. 1. based on the estimated
9	number of claims and the amount estimated to be expended from the appropriation
10	under s. 20.835 (2) (q), as determined under s. 79.13. The department shall
11	incorporate the annually adjusted percentage into the income tax forms and
12	instructions.".
13	*b0792/2.8* 620. Page 914, line 4: after that line insert:
14	*b0792/2.8* "Section 1746g. 71.28 (5r) of the statutes is created to read:
15	71.28 (5r) Education credit. (a) In this subsection:
16	1. "Claimant" means a corporation that files a claim under this subsection.
17	2. "Degree-granting program" means an education program for which an
18	associate, a bachelor's or a graduate degree is awarded upon successful completion.

- 3. "Qualified postsecondary institution" means a University of Wisconsin System institution, a technical college system institution or a regionally accredited 4—year nonprofit college or university having its regional headquarters and principal place of business in this state, notwithstanding s. 16.973 (1) (b).
- (b) A claimant may claim as a credit against the tax imposed under this subchapter an amount equal to 50% of the tuition that the claimant paid or incurred during the taxable year for an individual to participate in an education program of a qualified postsecondary institution, if the individual is enrolled in a degree-granting program.
- (c) A claimant may not claim the credit under par. (b) for any tuition amounts that the claimant has excluded under s. 71.05 (6) (b) 28. or under section 127 of the Internal Revenue Code.
- (d) The carry-over provisions of sub. (4) (e) and (f), as they apply to the credit under sub. (4), apply to the credit under this subsection.
- (e) Partnerships, limited liability companies and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of tuition under par. (b). A partnership, limited liability company or tax-option corporation shall compute the amount of credit that each of its partners, members or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies and shareholders of tax-option corporations may claim the credit in proportion to their ownership interest.
- (f) Subsection (4) (g) and (h), as it applies to the credit under sub. (4), applies to the credit under this subsection.".

19	*b0792/2.9* <b>621.</b> Page 914, line 6: after that line insert:
20	*b0792/2.9* "Section 1747n. 71.30 (3) (f) of the statutes is amended to read:
21	71.30 (3) (f) The total of farmers' drought property tax credit under s. 71.28
22	(1fd), farmland preservation credit under subch. IX, farmland tax relief credit under
23	s. 71.28(2m), education credit under s. 71.28(5r) and estimated tax payments under
24	s. 71.29.".
1	*b0792/2.10* 622. Page 917, line 5: delete ", (1dy) and (3)" and substitute
2	"and, (1dy), (3) and (5r)".
3	*b1181/3.7* 623. Page 927, line 8: after that line insert:
4	*b1181/3.7* "Section 1748Lm. 71.362 (1) of the statutes is amended to read:
5	71.362 (1) All tax-option items of nonresident individuals, nonresident estates
6	and nonresident trusts derived from a tax-option corporation not requiring
7	apportionment under sub. (2) shall follow the situs of the business of the corporation
8	from which they are derived, except that all income that is realized from the sale of
9	or purchase and subsequent sale or redemption of lottery prizes if the winning tickets
10	were originally bought in this state shall be allocated to this state.
11	*b1181/3.7* Section 1748Ln. 71.362 (2) of the statutes is amended to read:
12	71.362 (2) Nonresident individuals, nonresident estates and nonresident
13	trusts deriving income from a tax-option corporation which is engaged in business
14	within and without this state shall be taxed only on the income of the corporation
15	derived from business transacted and property located in this state and losses and
16	other items of the corporation deductible by such shareholders shall be limited to
17	their proportionate share of the Wisconsin loss or other item, except that all income
18	that is realized from the sale of or purchase and subsequent sale or redemption o

lottery prizes if the winning tickets were originally bought in this state shall be allocated to this state. For purposes of this subsection, all intangible income of tax-option corporations passed through to shareholders is business income that follows the situs of the business, except that all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in this state shall be allocated to this state.".

\*b1181/3.8\* **624.** Page 937, line 24: after "both" insert ", or that buy or sell lottery prizes if the winning tickets were originally bought in this state".

\*b1181/3.9\* 625. Page 938, line 2: after that line insert:

\*b1181/3.9\* "Section 1748yb. 71.43 (2) of the statutes is amended to read:

71.43 (2) Franchise tax on corporations. For the privilege of exercising its franchise, buying or selling lottery prizes if the winning tickets were originally bought in this state or doing business in this state in a corporate capacity, except as provided under s. 71.23 (3), every domestic or foreign corporation, except corporations specified in ss. 71.26 (1) and 71.45 (1), shall annually pay a franchise tax according to or measured by its entire Wisconsin net income of the preceding taxable year at the rates set forth in s. 71.46 (2). In addition, except as provided in ss. 71.23 (3), 71.26 (1) and 71.45 (1), a corporation that ceases doing business in this state shall pay a special franchise tax according to or measured by its entire Wisconsin net income for the taxable year during which the corporation ceases doing business in this state at the rate under s. 71.46 (2). Every corporation organized under the laws of this state shall be deemed to be residing within this state for the purposes of this franchise tax. All provisions of this chapter and ch. 73 relating to income taxation of corporations shall apply to franchise taxes imposed under this

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subsection, unless the context requires otherwise. The tax imposed by this subsection on insurance companies subject to taxation under this chapter shall be based on Wisconsin net income computed under s. 71.45, and no other provision of this chapter relating to computation of taxable income for other corporations shall apply to such insurance companies. All other provisions of this chapter shall apply to insurance companies subject to taxation under this chapter unless the context clearly requires otherwise.

\*b1181/3.9\* Section 1748ym. 71.45 (1) of the statutes is amended to read:

71.45 (1) EXEMPT AND EXCLUDABLE INCOME. There shall be exempt from taxation under this subchapter income of insurers exempt from federal income taxation pursuant to section 501 (c) (15) of the internal revenue code, town mutuals organized under or subject to ch. 612, foreign insurers, and domestic insurers engaged exclusively in life insurance business, domestic insurers insuring against financial loss by reason of nonpayment of principal, interest and other sums agreed to be paid under the terms of any note or bond or other evidence of indebtedness secured by a mortgage, deed of trust or other instrument constituting a lien or charge on real estate and corporations organized under ch. 185, but not including income of cooperative sickness care associations organized under s. 185.981, or of a service insurance corporation organized under ch. 613, that is derived from a health maintenance organization as defined in s. 609.01 (2) or a limited service health organization as defined in s. 609.01 (3), or operating under subch. I of ch. 616 which are bona fide cooperatives operated without pecuniary profit to any shareholder or member, or operated on a cooperative plan pursuant to which they determine and distribute their proceeds in substantial compliance with s. 185.45. This subsection does not apply to income that is realized from the sale of or purchase and subsequent

state.".

sale or redemption of lottery prizes if the winning tickets were originally bought in
this state.".
*b0792/2.11* 626. Page 938, line 5: after "(1dy)" insert "and (5r)".
*b1181/3.10* 627. Page 938, line 23: after that line insert:
*b1181/3.10* "Section 1749p. 71.45 (2) (a) 15. of the statutes is created to
read:
71.45 (2) (a) 15. By subtracting from federal taxable income all income that is
realized from the purchase and subsequent sale or redemption of lottery prizes that
is treated as nonapportionable income under sub. (3r).".
*b1181/3.11* 628. Page 941, line 10: after that line insert:
*b1181/3.11* "Section 1753d. 71.45 (3r) of the statutes is created to read:
71.45 (3r) Allocation of Certain Proceeds. All income that is realized from
the purchase and subsequent sale or redemption of lottery prizes if the winning
tickets were originally bought in this state shall be allocated to this state.".
*b1181/3.12* 629. Page 941, line 21: after that line insert:
*b1181/3.12* "Section 1753m. 71.46 (3) of the statutes is amended to read:
71.46 (3) The tax imposed under this subchapter on each domestic insurer on
or measured by its entire net income attributable to lines of insurance in this state
may not exceed $2\%$ of the gross premiums, as defined in s. 76.62, received during the
taxable year by the insurer on all policies on those lines of insurance if the subject
of that insurance was resident, located or to be performed in this state plus 7.9% of
the income that is realized from the sale of or purchase and subsequent sale or
redemption of lottery prizes if the winning tickets were originally bought in this

21 \*b1145/3.19\* 630. Page 943, line 22: after that line insert:

\*b1145/3.19\* "SECTION 1757bd. 71.47 (2m) (b) 1. a. of the statutes is amended to read:

71.47 (2m) (b) 1. a. Subject to the limitations provided in this subsection and s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income or franchise taxes otherwise due, the amount derived under par. (c). If the allowable amount of claim exceeds the income or franchise taxes otherwise due on or measured by the claimant's income or if there are no Wisconsin income or franchise taxes due on or measured by the claimant's income, the amount of the claim not used as an offset against income or franchise taxes shall be certified to the department of administration for payment to the claimant by check, share draft or other draft paid from the appropriation under s. 20.835 (2) (q) (dn).

\*b1145/3.19\* Section 1757be. 71.47 (2m) (b) 1. a. of the statutes, as affected by 1999 Wisconsin Act .... (this act), is repealed and recreated to read:

71.47 (2m) (b) 1. a. Subject to the limitations provided in this subsection and s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income taxes otherwise due, the amount derived under par. (c). If the allowable amount of claim exceeds the income taxes otherwise due on the claimant's income or if there are no Wisconsin income taxes due on the claimant's income, the amount of the claim not used as an offset against income taxes shall be certified to the department of administration for payment to the claimant by check, share draft or other draft paid from the appropriation under s. 20.835 (2) (q).".

\*b1166/1.3\* 631. Page 943, line 22: after that line insert:

21	*b1166/1.3* "Section 1757bd. 71.47 (2m) (c) 1. of the statutes is amended to
22	read:
23	71.47 (2m) (c) 1. Any claimant may claim against taxes otherwise due under
24	this chapter $10\%$ a percentage, as determined by the department under subd. 3., of
1	the property taxes accrued in the taxable year to which the claim relates, up to a
2	maximum claim of \$1,000 \$2,000 for taxable years ending before January 1, 2001,
3	and up to a maximum claim of \$1,500 for taxable years beginning after December 31,
4	2000, except that the credit under this subsection plus the credit under subch. IX
5	may not exceed 95% of the property taxes accrued on the farm.
6	* $b1166/1.3*$ Section 1757bg. $71.47(2m)(c)3$ . of the statutes is created to read:
7	71.47 (2m) (c) 3. The department shall annually adjust the percentage that is
8	used to determine the amount of the claim under subd. 1. based on the estimated
9	number of claims and the amount estimated to be expended from the appropriation
10	under s. 20.835 (2) (q), as determined under s. 79.13. The department shall
11	incorporate the annually adjusted percentage into the income tax forms and
12	instructions.".
13	*b0792/2.12* 632. Page 944, line 19: after that line insert:
14	*b0792/2.12* "Section 1759g. 71.47 (5r) of the statutes is created to read:
15	71.47 (5r) Education credit. (a) In this subsection:
16	1. "Claimant" means a corporation that files a claim under this subsection.
17	2. "Degree-granting program" means an educational program for which an
18	associate, a bachelor's or a graduate degree is awarded upon successful completion.
19	3. "Qualified postsecondary institution" means a University of Wisconsin
20	System institution, a technical college system institution or a regionally accredited

- 4-year nonprofit college or university having its regional headquarters and principal place of business in this state, notwithstanding s. 16.973 (1) (b).
  - (b) A claimant may claim as a credit against the tax imposed under this subchapter an amount equal to 50% of the tuition that the claimant paid or incurred during the taxable year for an individual to participate in an education program of a qualified postsecondary institution, if the individual is enrolled in a degree-granting program.
  - (c) A claimant may not claim the credit under par. (b) for any tuition amounts that the claimant excluded under s. 71.05 (6) (b) 28. or under section 127 of the Internal Revenue Code.
  - (d) The carry-over provisions of s. 71.28 (4) (e) and (f), as they apply to the credit under s. 71.28 (4), apply to the credit under this subsection.
  - (e) Partnerships, limited liability companies and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of tuition under par. (b). A partnership, limited liability company or tax-option corporation shall compute the amount of credit that each of its partners, members or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies and shareholders of tax-option corporations may claim the credit in proportion to their ownership interest.
  - (f) Section 71.28 (4) (g) and (h), as it applies to the credit under s. 71.28 (4), applies to the credit under this subsection.".
  - \*b0792/2.13\* 633. Page 944, line 21: after that line insert:
  - \*b0792/2.13\* "Section 1760s. 71.49 (1) (f) of the statutes is amended to read:

71.49 (1) (f) The total of farmers' drought property tax credit under s. 71.47 (1fd), farmland preservation credit under subch. IX, farmland tax relief credit under s. 71.47 (2m), education credit under s. 71.47 (5r) and estimated tax payments under s. 71.48.".

\*b1181/3.13\* **634.** Page 947, line 11: delete lines 11 and 12 and substitute "by multiplying the amount of the prize by the highest rate applicable to individuals unders. 71.06(1) or (1m) to the person who claims the prize. The administrator shall deposit the amounts".

\*b0777/2.14\* 635. Page 948, line 6: after that line insert:

\*b0777/2.14\* "Section 1788s. 73.01 (4) (a) of the statutes is amended to read: 73.01 (4) (a) Subject to the provisions for judicial review contained in s. 73.015, the commission shall be the final authority for the hearing and determination of all questions of law and fact arising under sub. (5) and s. 72.86 (4), 1985 stats., and ss. 70.11 (21), 70.38 (4) (a), 70.397, 70.64 and 70.995 (8), s. 76.38 (12) (a), 1993 stats., ss. 76.39 (4) (c), 76.48 (6), 76.91, 77.26 (3), 77.59 (6) (b), 78.01, 78.22, 78.40, 78.555, 139.02, 139.03, 139.06, 139.31, 139.315, 139.33, 139.76 and, 139.78 and 139.97, subch. XIV of ch. 71 and subch. VII of ch. 77. Whenever with respect to a pending appeal there is filed with the commission a stipulation signed by the department of revenue and the adverse party, under s. 73.03 (25), agreeing to an affirmance, modification or reversal of the department's position with respect to some or all of the issues raised in the appeal, the commission shall enter an order affirming or modifying in whole or in part, or canceling the assessment appealed from, or allowing in whole or in part or denying the petitioner's refund claim, as the case may be, pursuant to and in accordance with the stipulation filed. No responsibility shall

21	devolve upon the commission, respecting the signing of an order of dismissal as to
22	any pending appeal settled by the department without the approval of the
23	commission.".
24	*b0803/3.12* 636. Page 950, line 21: after that line insert:
1	*b0803/3.12* "Section 1800d. 73.0301 (1) (d) 2. of the statutes is amended to
2	read:
3	73.0301 (1) (d) 2. A license issued by the department of health and family
4	services under s. 48.66 (1) (a) to a child welfare agency, group home, shelter care
5	facility or day care center, as required by s. 48.60, 48.625, 48.65 or 938.22 (7).".
6	*b1141/2.12* 637. Page 951, line 5: after that line insert:
7	*b1141/2.12* "Section 1803q. 74.01 (5) of the statutes is amended to read:
8	74.01 (5) "Special tax" means any amount entered in the tax roll which is not
9	a general property tax, special assessment or special charge. "Special tax" includes
10	any interest and penalties assessed for nonpayment of the tax before it is placed in
11	the tax roll and any charge under s. $66.606(1)(a)$ 2. that is placed on the tax roll under
12	s. 66.606 (2).".
13	*b1167/2.2* 638. Page 952, line 9: after that line insert:
14	*b1167/2.2* "Section 1806m. 76.02 (1) of the statutes is amended to read:
15	76.02 (1) "Air carrier company" means any person engaged in the business of
16	transportation in aircraft of persons or property for hire on regularly scheduled
17	flights, except an air carrier company that operates a hub terminal facility, as defined
18	in s. 70.11 (40). In this subsection, "aircraft" means a completely equipped operating
19	unit, including spare flight equipment, used as a means of conveyance in air
20	commerce.".

21	*b1157/2.1* 639. Page 953, line 14: after that line insert:
22	*b1157/2.1* "Section 1810dm. 77.21 (1) of the statutes is amended to read:
23	77.21 (1) "Conveyance" includes deeds and other instruments for the passage
24	of ownership interests in real estate, including contracts and assignments of a
1.	vendee's interest therein, including instruments that are evidence of a sale of
2	time-share property, as defined in s. 707.02 (32), and including leases for at least 99
3	years but excluding leases for less than 99 years, easements and wills.".
4	*b0853/1.1* 640. Page 953, line 21: after that line insert:
5	*b0853/1.1* "Section 1812p. 77.54 (30) (a) 3. of the statutes is amended to
6	read:
7	77.54 (30) (a) 3. Electricity sold during the months of November, December,
8	January, February, March and April for use in farming, including but not limited to
9	agriculture, dairy farming, floriculture and horticulture.".
10	*b1062/2.1* 641. Page 953, line 21: after that line insert:
11	*b1062/2.1* "Section 1812s. 77.51 (9) (e) of the statutes is amended to read:
12	77.51 (9) (e) An auction which is the sale of personal farm property or household
13	goods and not held at regular intervals more than 5 times at the same location during
14	a year.".
15	*b1156/2.1* 642. Page 953, line 21: after that line insert:
16	*b1156/2.1* "Section 1812Lb. 77.54 (20) (c) 4m. of the statutes is created to
17	read:
18	77.54 (20) (c) 4m. Taxable sales do not include food and beverage items under
19	pars. (b) 4. and (c) 2., and disposable products that are transferred with such items,

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that are provided by a restaurant to the restaurant's employe during the employe's work hours.".

\*b1157/2.2\* 643. Page 953, line 21: after that line insert:

\*b1157/2.2\* "Section 1812Lm. 77.51 (4) (c) 6. of the statutes is repealed.

\*b1157/2.2\* SECTION 1812Ln. 77.52 (2) (a) 1. of the statutes is amended to read:

77.52(2)(a) 1. The furnishing of rooms or lodging to transients by hotelkeepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations, including the furnishing of rooms or lodging through the sale of a time-share property, as defined in s. 707.02 (32), if the use of the rooms or lodging is not fixed at the time of sale as to the starting day or the lodging unit. In this subdivision, "transient" means any person residing for a continuous period of less than one month in a hotel, motel or other furnished accommodations available to the public. In this subdivision, "hotel" or "motel" means a building or group of buildings in which the public may obtain accommodations for a consideration, including, without limitation, such establishments as inns, motels, tourist homes, tourist houses or courts, lodging houses, rooming houses, summer camps, apartment hotels, resort lodges and cabins and any other building or group of buildings in which accommodations are available to the public, except accommodations, including mobile homes as defined in s. 66.058 (1) (d), rented for a continuous period of more than one month and accommodations furnished by any hospitals, sanatoriums, or nursing homes, or by corporations or associations organized and operated exclusively for religious, charitable or educational purposes provided that no part of

the net earnings of such corporations and associations inures to the benefit of any private shareholder or individual. In this subdivision, "one month" means a calendar month or 30 days, whichever is less, counting the first day of the rental and not counting the last day of the rental.

\*b1157/2.2\* Section 1812Lp. 77.52 (2) (a) 2. of the statutes is amended to read:

77.52 (2) (a) 2. The sale of admissions to amusement, athletic, entertainment or recreational events or places except county fairs, the sale, rental or use of regular bingo cards, extra regular cards, special bingo cards and the sale of bingo supplies to players and the furnishing, for dues, fees or other considerations, the privilege of access to clubs or the privilege of having access to or the use of amusement, entertainment, athletic or recreational devices or facilities, including, in connection with the sale or use of time—share property, as defined in s. 707.02 (32), the sale or furnishing of use of recreational facilities on a periodic basis or other recreational rights, including but not limited to membership rights, vacation services and club memberships.".

\*b1158/3.1\* 644. Page 953, line 21: after that line insert:

\*b1158/3.1\* "Section 1812np. 77.54 (20) (c) 6. of the statutes is amended to read:

77.54 (20) (c) 6. For purposes of subd. 1., "premises" shall be construed broadly, and, by way of illustration but not limitation, shall include the lobby, aisles and auditorium of a theater or the seating, aisles and parking area of an arena, rink or stadium or the parking area of a drive—in or outdoor theater. The premises of a caterer with respect to catered meals or beverages shall be the place where served.

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Vending machine premises shall include the room or area in which located Sales from a vending machine shall be considered sales for off-premises consumption.".

\*b1191/1.1\* **645.** Page 953, line 21: after that line insert:

\*b1191/1.1\* "Section 1814i. 77.51 (21m) of the statutes is amended to read: 77.51 (21m) "Telecommunications services" means sending messages and information transmitted through the use of local, toll and wide-area telephone service; channel services; telegraph services; teletypewriter; computer exchange services; cellular mobile telecommunications service; specialized mobile radio; stationary two-way radio; paging service; or any other form of mobile and portable one-way or two-way communications; or any other transmission of messages or information by electronic or similar means between or among points by wire, cable, radio, satellite orsimilar microwave, laser. optics, fiber "Telecommunications services" does not include sending collect telecommunications that are received outside of the state. In this subsection, "computer exchange services" does not include providing access to or use of the internet. In this subsection, "internet" means interconnecting networks that are connected to network access points by telecommunications services.".

\*b0792/2.14\* 646. Page 956, line 3: after that line insert:

\*b0792/2.14\* "Section 1817b. 77.92 (4) of the statutes is amended to read:

77.92 (4) "Net business income", with respect to a partnership, means taxable income as calculated under section 703 of the internal revenue code; plus the items of income and gain under section 702 of the internal revenue code; minus the items of loss and deduction under section 702 of the internal revenue code; plus payments treated as not made to partners under section 707 (a) of the internal revenue code;

plus the credits claimed under s. 71.07 (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds),
(2dx) and, (2dy), (3s) and (5r); but excluding income, gain, loss and deductions from
farming. "Net business income", with respect to a natural person, estate or trust,
means profit from a trade or business for federal income tax purposes and includes
net income derived as an employe as defined in section 3121 (d) (3) of the internal
revenue code.".

\*b1171/1.4\* 647. Page 956, line 6: on lines 6 and 18, delete "98.25%" and substitute "97.45%".

<b>61104.2</b>	Page 509, line 6: after that line insert:
b1169.19	Page 509, line 7: delete "(3)" and substitute "(4)".
b1169.20	Page 509, line 9: delete "@Z7@Lam>(3)>" and substitute "@Z7@Lam>(4)>".
_b1169.21	Page 509, line 23: after that line insert:
b1169.22	Page 510, line 1: delete the material beginning with that line and ending with, line 6, and substitute:
_b1169.23	Page 511, line 6: after that line insert:
ь0892.10	Page 518, line 12: after that line insert:
) b0892.11	Page 520, line 9: after that line insert:
<b>2</b> 60976.6	Page 521, line 7: after that line insert:
bi169.24	Page 523, line 6: delete the material beginning with that line and ending with, line 2, and substitute:
160723.6	Page 532, line 11: after that line insert:
b0779.1	Page 532, line 11: after that line insert:
<b>b</b> 0725.1	Page 532, line 12: before that line insert:
√60723.7	Page 532, line 12: delete lines 12 to 20 and substitute:
√ь0779.2	Page 533, line 16: delete "or person" and substitute "@S@Z7@Lam>or> person".
50779.3	Page 533, line 17: after "(1)" insert "@U@Z7@Lam>or sex offender registration specialist>".
60779.4	Page 533, line 23: after that line insert:
b1184.5	Page 533, line 23: after that line insert:
<b>№</b> 0726.1	Page 533, line 24: delete the material beginning with that line and ending with hard 25.
Lb0726.2	Page 535, line 7: delete the material beginning with that line and ending with the 3.
৳11 <u>8</u> 4.6	Page 535, line 6: after that line insert:
b1203.1	Page 535, line 6: after that line insert:  Page 535, line 20: after that line insert:  Page 536, line 3: after that line insert:
b0783.1	Page 535, line 20: after that line insert:
√b0725.2	Page 536, line 3: after that line insert:
Jb0779.5	Page 536, line 12: after that line insert:
b0723.8	Page 536, line 13: before that line insert:
60778.2	Page 537, line 19: after that line insert:
₩b0890.2	Page 537, line 19: after that line insert:
_b0739.4	Page 541, line 4: after that line insert:

of the second

Cb0740.5 / b0741.3 **b**0740.6 b0739.5 b0892.12 b0892.13 60753.5 \ b0803.3 b0892.14 b0828.2 b0773.6 b0773.7 b0773:8 ь0773.9 b/1280.1 60875-1

b0875.2 b1280.2 b0875.3 b0875.4 Page 541, line 5: delete lines 5 to 8.

Page 541, line 9: delete lines 9 to 11.

Page 541, line 12: delete lines 12 to 15.

Page 541, line 15: after that line insert:

Page 541, line 19: delete "School for the Visually" and substitute "Center for the Blind and Visually Impaired".

Page 541, line 20: delete "Handicapped".

Page 552, line 2: before "@U@Z7@Lam>to>" insert "@U@Z7@Lam>including a community-based residential facility,>".

Page 555, line 10: after that line insert:

Page 555, line 25: after that line insert:

Page 559, line 21: after that line insert:

Page 559, line 24: delete the material beginning with ", 252.11 (7)" and ending with "(c)" on line 25 and substitute "@S@Z7@Lam>,> @U@Z7@Lam>and>252.11 (7) @S@Z7@Lam>and 253.07 (3) (c)>".

Page 561, line 8: delete the material beginning with ", 253.07" and ending with "(c)" on line 9 and substitute "@S@Z7@Lam>, 253.07 (3) (c)>".

Page 563, line 18: delete the material beginning with ", 253.07" and ending with "(c)" on line 19 and substitute "@S@Z7@Lam>, 253.07 (3) (c)>".

Page 564, line 25: delete the material beginning with ", 253.07" and ending with "(c)" on line 1, and substitute "@S@Z7@Lam>, 253.07 (3) (c)>".

Page 566, line 6: after that line insert:

Page 569, line 25: delete "whether or not the person is a private pay admittee at the time of admission." and substitute "@S@Z7@Lam>whether or not the person is a private pay admittee at the time of admission.> @U@Z7@Lam>except that a person seeking admission or about to be admitted on a private pay basis may waive the assessment, unless the person will be eligible for medical assistance within 6 months of assessment.>".

Page 570, line 4: after that line insert:

Page 570, line 4: after that line insert:

Page 574, line 8: after that line insert:

Page 574, line 23: delete "whether or not the person is a private pay admittee at the time of admission." and substitute "@S@Z7@Lam>whether or not the person is a private pay admittee at

Lb0875.5

b0875.6

60773.10 60773.11 60773.12

> b1263.3 b1214.2

b/12/14.3

460803.4

<u>(b1225.T</u>

b1225.2

b0803.5

61218.2

b0773.13

60773.14

b0828.3 b11218.3

b0803.6

b1144.1

b1144.2

the time of admission.> @U@Z7@Lam>except that a person seeking admission or about to be admitted on a private pay basis may waive the assessment, unless the person will be eligible for medical assistance within 6 months of assessment.>".

Page 576, line 3: delete "whether or not the person is a private pay admittee at the time of admission." and substitute "@S@Z7@Lam>whether or not the person is a private pay admittee at the time of admission.> @U@Z7@Lam>except that a person seeking admission or about to be admitted on a private pay basis may waive the assessment, unless the person will be eligible for medical assistance within 6 months of assessment.>".

Page 594, line 9: after "supervision." insert "A resource center need not provide a financial screen for a person seeking admission or about to be admitted on a private pay basis who waives the requirement for a financial screen under this paragraph, unless the person will be eligible for medical assistance within 6 months after performance of the financial screen."

Page 595, line 8: delete ", 253.07 (3) (c)".

Page 603, line 18: delete ", 253.07 (3) (c)".

Page 620, line 16: delete ", 253.07 (3) (c)".

Page 622, line 7: delete lines 7 to 14.

Page 623, line 3: delete "\$1,877,000 for each" and substitute "@S@Z7@Lam>\$1,877,000 for each>".

Page 623, line 4: delete "fiscal year" and substitute "@S@Z7@Lam>fiscal year> @U@Z7@Lam>\$1,993,400 for fiscal year 1999–2000 and \$2,226,300 for fiscal year 2000–01>".

Page 645, line 22: after that line insert:

Page 645, line 22: after that line insert:

Page 646, line 3: after that line insert:

Page 647, line 21: after that line insert:

Page 647, line 21: after that line insert:

Page 648, line 18: after that line insert:

Page 648, line 19: on lines 19 and 20, delete "(a),".

Page 650, line 5: after that line insert:

Page 650, line 5: after that line insert:

Page 651, line 25: after that line insert:

Page 651, line 25: after that line insert:

Page 652, line 4: after that line insert:

b1144.3	Page 652, line 9: delete lines 9 to 16 and substitute:
<b>₩</b> 0803.7	Page 652, line 24: after that line insert:
b1144.4	Page 653, line 3: after that line insert:
b0773.1 <i>5</i>	Page 655, line 23: after that line insert:
b0828.4	Page 655, line 23: after that line insert:
b0828.5	Page 657, line 5: after that line insert:
60715.2	Page 663, line 25: delete that line.
60715.3	Page 664, line 1: delete lines 1 to 6.
h0773.16	Page 676, line 21: after that line insert:
b(1263.4	Page 682, line 16: delete "49.143 (3p)" and substitute "49.179".
b1282.4	Page 683, line 8: delete lines 8 and 9 and substitute:
b0715.4	Page 683, line 10: delete lines 10 and 11.
b1448.2	Page 684, line 8: delete "\$9,700,000" and substitute "10,000,000".
bf218.4	Page 685, line 12: after "(3n)" insert ", (30)".
b1263.5	Page 686, line 6: after "46.93" insert ", 46.99".
b1 148.3	Page 687, line 1: delete lines 1 and 2.
b1155.2	Page 687, line 10: delete lines 10 and 11.
b0715.5	Page 689, line 19: delete the material beginning with that line and ending with the 22.
ь07,73,17	Page 691, line 4: delete "to (d)" and substitute "@S@Z7@Lam>to (d)> @U@Z7@Lam>and (c)>".
60773.18	Page 691, line 6: after that line insert:
61201.3	Page 703, line 18: delete the material beginning with that line and ending with Time 5.
b1282.5	Page 703, line 12: after that line insert:
b1201.4	Page 706, line 3: delete lines 3 to 9.
b0773.19	Page 717, line 2: after that line insert:
/b1153.1	Page 717, line 3: delete lines 3 to 15.
b0773.20	Page 717, line 21: after that line insert:
b0892.15	Page 717, line 24: delete the material beginning with "@U@Z7@Lam>School for>" and ending with "@U@Z7@Lam>Handicapped>" on line 25 and substitute "@U@Z7@Lam>Center for the Blind and Visually Impaired>".
b0892.16	Page 718, line 9: delete that line and substitute "@U@Z7@Lam>behalf of the Wisconsin Center for the Blind and Visually Impaired and the Wisconsin>".

ь0892.17

b0863.1 b0863.2

Lb0863.3

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ь0863.4

t0892.20

b0863.5

b1218.5

b1151.1

b1151:2

b4151.3

b0773.21

b0716.2

Page 718, line 14: delete that line and substitute "@U@Z7@Lam>pars.
(b) and (c) to the Wisconsin Center for the Blind and Visually Impaired and the>".

Page 718, line 16: after "is" insert "renumbered 49.45 (39) (b) 1. and".

Page 718, line 17: delete "@Z7@Lam>Payment for school medical services>" and substitute "1. 'Payment for school medical services.'".

Page 718, line 21: after "and" insert "@U@Z7@Lam>, as specified in subd. 2.,>".

Page 718, line 22: delete that line and substitute "administrative costs. @U@Z7@Lam>If the Wisconsin Center for the Blind and Visually Impaired or the>".

Page 719, line 1: delete that line and substitute "@U@Z7@Lam>medical services that the Wisconsin Center for the Blind and Visually Impaired or the>".

Page 719, line 2: delete "@U@Z7@Lam> for allowable administrative costs." and substitute "@U@Z7@Lam>, as specified in subd. 2., for allowable administrative costs. A school district, cooperative educational service agency, the Wisconsin School for the Visually Handicapped or the Wisconsin School for the Deaf may submit, and the department shall allow, claims for common carrier transportation costs as a school medical service unless the department receives notice from the federal health care financing administration that, under a change in federal policy, the claims are not allowed. If the department receives the notice, a school district, cooperative educational service agency, the Wisconsin School for the Visually Handicapped or the Wisconsin School for the Deaf may submit, and the department shall allow, unreimbursed claims for common carrier transportation costs incurred before the date of the change in federal policy."

Page 719, line 8: delete "@U@Z7@Lam>School for the Visually Handicapped>" and substitute "@U@Z7@Lam>Center for the Blind and Visually Impaired>".

Page 719, line 11: after that line insert:

Page 722, line 20: after that line insert:

Page 722, line 25: delete "17.".

Page 723, line 1: after "department" insert "may provide coverage for the services specified under sub. (2) (b) 1. to 16., and".

Page 723, line 2: delete "17." and substitute "17.,".

Page 723, line 3: after that line insert:

Page 723, line 4: delete lines 4 to 8.

b0773.22	Page 723, line 20: after that line insert:
60773.23	Page 724, line 5: after that line insert:
k1282.6	Page 724, line 5: after that line insert:
b1201.5	Page 731, line 14: delete the material beginning with that line and ending with line 3.
b1152.1	Page 734, line 6: delete lines 6 to 9 and substitute "@U@Z7@Lam>time period restriction> by rule".
60803.8 to 2000	Page 739, line 23: after that line insert:
b1218.6	Page 741, line 4: after that line insert:
b0 <del>875.7</del>	Page 745, line 25: after that line insert:
1 b1144.5	Page 749, line 17: after that line insert:
,b1248.7	Page 749, line 17: after that line insert:
b1144-6	Page 749, line 21: delete "@U@Z7@Lam>1.>".
b0828.6	Page 749, line 24: after that line insert:
b0828.7	Page 751, line 16: after that line insert:
bQ803.9	Page 752, line 10: after that line insert:
b0803-10	Page 755, line 8: after that line insert:
b0803-11	Page 756, line 1: after that line insert:
b0773.24	Page 757, line 11: delete the material beginning with ", 253.07" and ending with "(c)" on line 12 and substitute "@S@Z7@Lam>, 253.07 (3) (c)>".
b0773-25	Page 759, line 3: delete ", 253.07 (3) (c)" and substitute "@S@Z7@Lam>, 253.07 (3) (c)>".
b0793.5	Page 759, line 14: after that line insert:
b@802.1	Page 759, line 14: after that line insert:
60828 8 MES	Page 759, line 14: after that line insert:
b0699.1	Page 759, line 14: after that line insert:  Page 759, line 14: after that line insert:  Page 761, line 21: after that line insert:  Page 761, line 21: after that line insert:  Page 761, line 22: delete lines 22 to 25.
<u>ь</u> 0796.3	Page 761, line 21: after that line insert:
_b0980.15	Page 761, line 22: delete lines 22 to 25.
ل <del>ا</del> ن 60980.16	Page 762, line 1: delete lines 1 to 12.
60759.1	Page 763, line 10: after that line insert:
50980.17	Page 763, line 24: delete the material beginning with that line and ending with fline 17.
b0699.2	Page 763, line 23: after that line insert:
, 60793.6	Page 763, line 23: after that line insert:

b0796.4	Page 763, line 23: after that line insert:
b0903.1	Page 763, line 23: after that line insert:
b1141.9	Page 763, line 23: after that line insert:
61246.1 WE	Page 763, line 23: after that line insert:  Page 763, line 23: after that line insert:  Page 764, line 25: after that line insert:
Mic 60699.3	Page 764, line 25: after that line insert:
conflict 60699.3	Page 764, line 25: after that line insert:
b0796.5	Page 764, line 25: after that line insert:  Page 764, line 25: after that line insert:
1 b0903.2	Page /64, line 25: after that line insert:
b0759.2	Page 768, line 15: after that line insert:
bQ <del>980.18</del>	Page 768, line 25: delete the material beginning with that line and ending with fine 19.
b0793.8	Page 768, line 24: after that line insert:
b0793.9	Page 778, line 5: after that line insert:
b0766.T	Page 7.79, line 6: after that line insert:
b069 <del>9.4</del>	Page 785, line 13: after that line insert:
607 <del>96.6</del>	Page 785, line 13: after that line insert:
b0903.3	Page 785, line 13: after that line insert:
bQ800.1	Page 785, line 14: delete lines 14 to 24.
b1141-10	Page 786, line 18: after that line insert:
61109.1	Page 788, line 16: delete lines 16 to 24 and substitute:
b1409.2	Page 793, line 22: after that line insert:
b0793.10	Page 800, line 2: after that line insert:
b0793.11	Page 800, line 12: after that line insert:
b1206.1	Page 805, line 3: after "@S@Z7@Lam>subdivision>" insert "@U@Z7@Lam>, except that the first \$3,000 of an impact fee is payable before the building permit may be issued>".
b1 141.1T	Page 806, line 9: after that line insert:
b1171.3	Page 806, line 12: delete "@U@Z7@Lam>98.25%>" and substitute "@U@Z7@Lam>97.45%>".
bp699.5	Page 806, line 20: after that line insert:
ь0793.12	Page 806, line 20: after that line insert:
b0796.7	Page 806, line 20: after that line insert:
b0 <u>9</u> 8 <del>0.19</del>	Page 806, line 21: delete the material beginning with that line and ending with line 24.
b0/26.8	Page 808, line 24: after that line insert:

b <del>09</del> 81.1	Page 808, line 24: after that line insert:
b0 <del>/93.13</del>	Page 808, line 25: after that line insert:
b0904_1	Page 808, line 25: after that line insert:
b0 <del>793.</del> 14	Page 809, line 9: after that line insert:
b0 <u>793.15</u>	Page 809, line 13: after that line insert:
b0793.16	Page 809, line 23: after that line insert:
b1160.2	Page 810, line 5: delete "@U@Z7@Lam>Thirteen> dollars @U@Z7@Lam>and 40 cents>" and substitute "@U@Z7@Lam>Fourteen> dollars".
b1061.1	Page 811, line 18: after that line insert:
b1167.1	Page 811, line 18: after that line insert:
bd168.1	Page 811, line 18: after that line insert:
b1170.1	Page 811, line 18: after that line insert:
b0694.1	Page 812, line 2: after that line insert:
b1181-1	Page 825, line 14: after that line insert:
b\154.1	Page 826, line 13: delete lines 13 to 16 and substitute:
b N.65.1	Page 829, line 19: after "of the service" insert ", except as provided in subd. 4".
b1165.2	Page 830, line 14: after that line insert:
b/1154.2	Page 832, line 13: after that line insert:
b1254.3	Page 832, line 21: after "@U@Z7@Lam>(9d)>" insert "@U@Z7@Lam>and the net business income of gas and electric companies shall be apportioned under sub. (4)>".
b1181.2	Page 832, line 21: after that line insert:
₩ <del>0792.1</del>	Page 834, line 19: delete "@U@Z7@Lam>, (2dy)> and (3s)" and substitute "@S@Z7@Lam>and@U@Z7@Lam>, (2dy),> (3s) @U@Z7@Lam>and (5r)>".
61181.3	Page 834, line 22: after that line insert:
b1244.1	Page 836, line 7: after that line insert:
b145.17	Page 849, line 7: after that line insert:
b1 66.1	Page 849, line 7: after that line insert:
b1\193.1	Page 849, line 13: after "labor union" insert ", to travel expenses or to home office expenses".
b0792.2	Page 849, line 20: after that line insert:
b1205.1	Page 850, line 3: after that line insert:
b0792.3	Page 851, line 1: after "(3s)," insert "@U@Z7@Lam>(5r),>".

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b1205.2 b0792.4

b1205.3 b1243.1 b0792.5 b0792.6

b 181.4

61154.4 JK b1181.5 JK

> b1154.6 b1165.3

b1165.4 b1154.7

b1181.6 b0792.7

b1145.18 b1166.2 b0792.8 b0792.9 Page 851, line 2: after "(6)" insert "@U@Z7@Lam>, (6m)>".

Page 851, line 2: delete the material beginning with "(2m)" and ending with "(2m) and (3)" on line 3 and substitute "(2m) @S@Z7@Lam>and@U@Z7@Lam>,> (3) @U@Z7@Lam>and (5r)> and 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), @U@Z7@Lam>(1dy),> (1fd), (2m) @S@Z7@Lam>and@U@Z7@Lam>,> (3) @U@Z7@Lam>and (5r)>".

Page 851, line 7: after that line insert:

Page 851, line 7: after that line insert:

Page 851, line-9: after that line insert:

Page 853, line 21: delete "@U@Z7@Lam>, (2dy)> and (3s)" and substitute "@S@Z7@Lam>and@U@Z7@Lam>, (2dy),> (3s) @U@Z7@Lam>and (5r)>".

Page 873, line 19: after "both" insert "@U@Z7@Lam>, or that buy or sell lottery prizes if the winning tickets were originally bought in this state>".

Page 873, line 21: after that line insert:

Page 873, line 21: after that line insert:

Page 874, line 9: delete that line and substitute "businesses except @S@Z7@Lam>financial organizations>, public utilities, @U@Z7@Lam>telecommunications companies,> railroads, sleeping car".

Page 874, line 20: delete lines 20 to 23 and substitute:

Page 878, line 1: after "of the service" insert ", except as provided in subd. 4".

Page 878, line 21: after that line insert:

Page 887, line 20: after that line insert:

Page 888, line 3: after "@U@Z7@Lam>(9d)>" insert "@U@Z7@Lam>and the net business income of gas and electric companies shall be apportioned under sub. (6)>".

Page 888, line 25: after that line insert:

Page 889, line 11: delete "@U@Z7@Lam>and (1dy)>" and substitute "@U@Z7@Lam>, (1dy) and (5r)>".

Page 913, line 7: after that line insert:

Page 913, line 7: after that line insert:

Page 914, line 4: after that line insert:

Page 914, line 6: after that line insert:

b0792.10	Page 917, line 5: delete "@U@Z7@Lam>, (1dy)> and (3)" and substitute "@S@Z7@Lam>and@U@Z7@Lam>, (1dy),> (3) @U@Z7@Lam>and (5r)>".
b1181.7	Page 927, line 8: after that line insert:
b11 <u>81.8</u>	Page 937, line 24: after "both" insert "@U@Z7@Lam>, or that buy or sell lottery prizes if the winning tickets were originally bought in this state>".
b1181.9	Page 938, line 2: after that line insert:
b07 <u>92.11</u>	Page 938, line 5: after "@U@Z7@Lam>(1dy)>" insert "@U@Z7@Lam>and (5r)>".
b1181.10	Page 938, line 23: after that line insert:
b1181-11	Page 941, line 10: after that line insert:
b1481.12	Page 941, line 21: after that line insert:
b[145.19	Page 943, line 22: after that line insert:
b1/166.3	Page 943, line 22: after that line insert:
60792.12	Page 944, line 19: after that line insert:
b0792.13	Page 944, line 21: after that line insert:
b1181. <del>13</del>	Page 947, line 11: delete lines 11 and 12 and substitute "by multiplying the amount of the prize by the highest rate applicable to @S@Z7@Lam>individuals under s. 71.06 (1) or (1m)> @U@Z7@Lam>to the person who claims the prize>. The administrator shall deposit the amounts".
b0777.14	Page 948, line 6: after that line insert:
h0803.12	Page 950, line 21: after that line insert:
b1141-12	Page 951, line 5: after that line insert:
b1,167.2	Page 952, line 9: after that line insert:
b11571	Page 953, line 14: after that line insert:
_b0853.1	Page 953, line 21: after that line insert:
<u>Lb1062.1</u>	Page 953, line 21: after that line insert:
461156.1	Page 953, line 21: after that line insert:
61137.2	Page 953, line 21: after that line insert:
bj1158.1	Page 953, line 21: after that line insert:
61191.1	Page 953, line 21: after that line insert:
b0792.14	Page 956, line 3: after that line insert:
b1171.4	Page 956, line 6: on lines 6 and 18, delete "@U@Z7@Lam>98.25%>" and substitute "@U@Z7@Lam>97.45%>".